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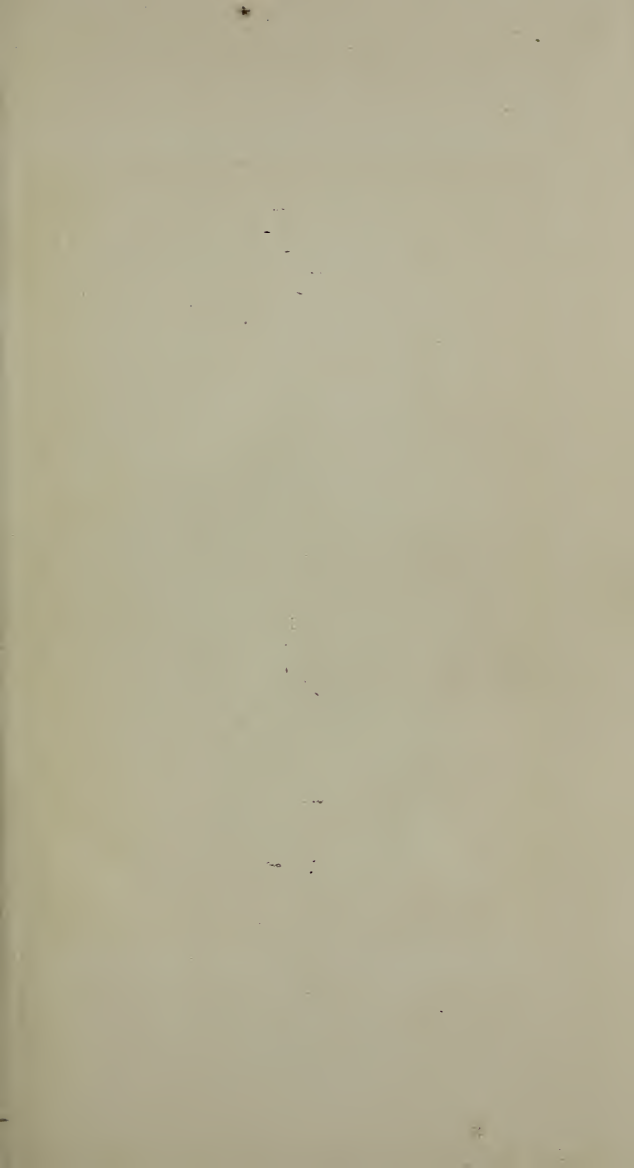


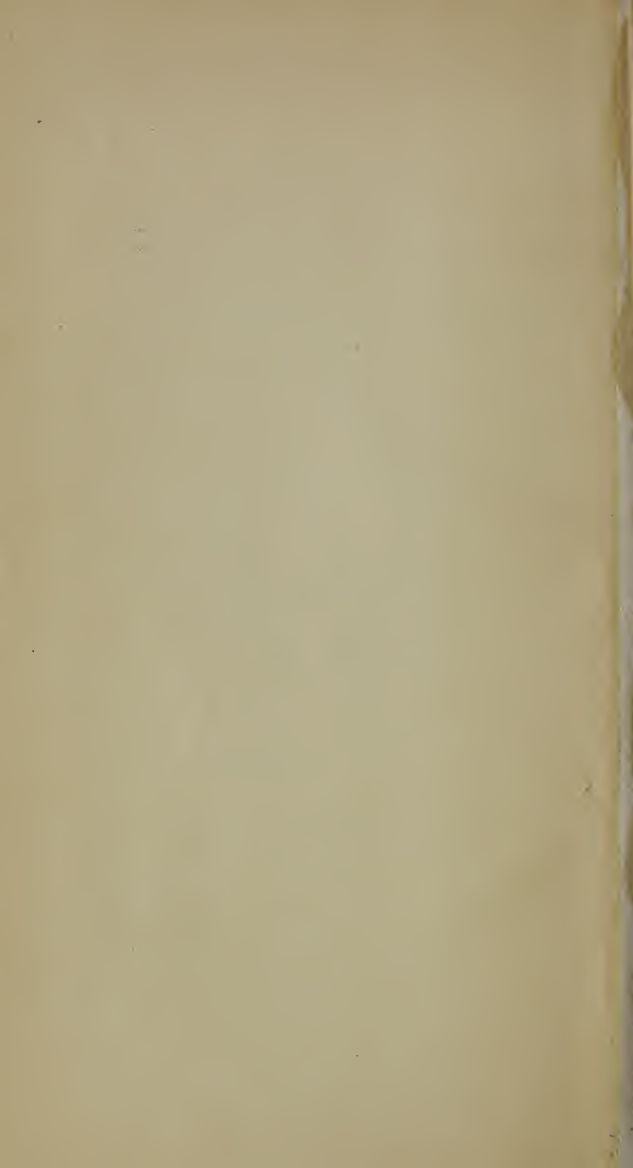
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Fiscal Regulations

of the

U. S. Department of Agriculture

Effective February 1, 1915



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UNITED STATES DEPARTMENT OF AGRICULTURE,

Washington, D. C., September 21, 1914.

The honorable the SECRETARY OF AGRICULTURE.

SIR: The undersigned Advisory Committee on Finance and Business Methods submits herewith a draft of revised Fiscal Regulations for the Department of Agriculture, with the recommendation that they be approved to take effect on February 1, 1915, superseding all prior rules, regulations, orders, and memoranda relating to the fiscal transactions of the department. This committee has made a careful study of the existing regulations, of the laws upon which they are based, the various orders and memoranda issued since the existing regulations took effect, the suggestions made by the various bureaus of the department, and the published fiscal regulations of other departments. Some of the material included in the draft submitted herewith is administrative rather than fiscal in character and appears also in the Administrative Regulations which were prepared by this committee and which you have approved.

Respectfully submitted.

LEON M. ESTABROOK,

Chairman.

A. ZAPPONE,

R. M. REESE,

ALEX. McC. ASHLEY,

W. L. SHUCK,

Advisory Committee on Finance and Business Methods.

UNITED STATES DEPARTMENT OF AGRICULTURE,
Washington, D. C., December 15, 1914.

Under the authority conferred upon the Secretary of Agriculture by law, the following regulations are prescribed to govern the fiscal transactions of the department. These regulations shall become and be effective on and after February 1, 1915, and shall supersede all prior rules, regulations, orders, and memoranda relating to the fiscal transactions of the Department of Agriculture.

D. F. HOUSTON,
Secretary of Agriculture.

FISCAL REGULATIONS
OF THE
U. S. DEPARTMENT OF AGRICULTURE.

ADMINISTRATION.

AUTHORIZATION OF EXPENDITURES.

1. For the purposes of these regulations the following **terms** shall be **construed**, respectively, to mean:

(a) The department: The United States Department of Agriculture.

(b) The Secretary: The Secretary, or the Acting Secretary, of Agriculture.

(c) Bureau: Any bureau, service, independent division, independent office, or independent committee, or the library of the United States Department of Agriculture, the office of the Solicitor being an independent office and the remaining subdivisions of the office of the Secretary, unless otherwise directed by the Secretary from time to time, together constituting a separate independent office.

(d) Chief of bureau: The administrative head of any bureau, service, independent division, independent office, or independent committee, or of the library of the United States Department of Agriculture.

(e) Contingent fund: The appropriation for "Miscellaneous expenses, Department of Agriculture" of any fiscal year.

(f) Supplies: All articles purchased for official use, including equipment, materials, apparatus, and job work.

2. Authority in writing must be secured **in advance for all official travel**, except in emergency cases where the delay incident to the procurement of such authority would

be detrimental to the best interests of the Government. No account shall be paid in such emergency cases until approved by the Secretary.

3. The Secretary will issue specific individual letters of **authorization** in all cases involving (a) general travel, other than routine, within the continental United States; (b) travel to or from points outside of the continental United States; (c) travel and other expenses, except for the purchase of supplies, to be paid from the contingent fund; (d) such travel for the purpose of attending meetings or delivering lectures as is not otherwise provided for in paragraph 92, Administrative Regulations; and (e) travel by persons not connected with the department incidental to consultations with the Secretary or his designated representatives.

4. The Secretary, on or before the beginning of each fiscal year, will issue a general letter of authorization **to each chief of bureau**, authorizing him, during that year, within the terms of the appropriations specified in the letter, (a) to direct in writing employees of his bureau to perform routine travel within the continental United States, in conformity with law, the decisions of the Comptroller of the Treasury, and the fiscal regulations, and to allow per diems in lieu of subsistence, when desirable, at rates fixed by the Secretary; (b) to issue purchase orders for supplies in amounts not exceeding \$500 in the Weather Bureau, \$500 in the Forest Service, and \$100 in each other bureau, for a single order; (c) to incur other miscellaneous expenses, except in connection with advertising, the purchase of medicines for personal use, the purchase of motor-driven vehicles or boats, and the employment of stenographic or typewriting service in the field other than as provided in paragraph 78, section *n*, as may be necessary properly to carry on the work of the bureau; and (d) to empower his subordinates to direct routine travel and incur necessary expenses within the limits of the authority conferred

on him by his letter of authorization from the Secretary. The total liabilities to be incurred under a letter of authorization will be limited to the quarterly allotments annually approved by the Secretary in accordance with law.

5. Each letter authorizing travel will specify the points between which, or the area within which, travel is to be performed, the object of the travel, the expenses authorized, the appropriation from which payable, the per diem rate if allowed, the maximum amount which may be expended, and the permanent or temporary headquarters of the employee.

ADMINISTRATIVE EXAMINATION AND PAYMENT OF ACCOUNTS.

6. In order to secure a proper administrative examination of public accounts, before their transmission to the accounting officers of the Treasury for audit, the following procedure will obtain:

(a) **All accounts**, whether in the form of pay rolls, vouchers, or otherwise, shall be **paid by the disbursing clerk**, except freight accounts (see paragraph 61) and those authorized by sections *f* and *g* of this paragraph to be paid by fiscal agents outside of Washington.

(b) The administrative head of each **bureau shall make a full and complete administrative examination of all accounts** of his bureau; shall exercise every precaution to safeguard the expenditure of funds in conformity to law and to the necessities of the work of the department; see that there is no waste or misapplication of funds or improper vouchering; and cause all members of his staff whose duties lie in this field to exercise the same precautions. Except as the Secretary shall otherwise direct from time to time, for the purposes of this section, the chief clerk of the department shall be the administrative head of the Office of the Secretary (exclusive of the office of the Solicitor), and accounts therein, prior to

approval by the chief clerk, shall be examined by the Office of Inspection.

(c) In making the administrative examination the administrative head of the bureau shall:

(1) In case of **compensation of an employee**, verify rate of compensation, check the number of days of service and leave of absence with or without pay, and, if the person concerned is about to retire from the service, ascertain his accountability for property.

(2) In case of **travel expenditures**, see that each item in the voucher is authorized by the letter of authorization or otherwise.

(3) In case of purchases of **supplies**, see that each item in the voucher complies with the requisition or contract of purchase, that each article has been delivered, and that the price is in accordance with the requisition or contract, or, if the purchase was in open market, that it was made in accordance with law.

(4) In case of **all other accounts**, see that each item in the voucher complies with the requisition or contract, fiscal regulations, and law applicable to such item.

(5) **In all cases**, see that unusual items or expenditures are sufficiently explained; suspend or disallow each item or portion thereof not covered by the requisition, contract, or letter of authorization, or not allowed by the fiscal regulations, or forbidden by law or by any decision of the Comptroller of the Treasury; prepare waivers, when necessary, for the approval of the Secretary; see that computations and extensions are correct; see that applicable appropriations are available, and that unexpended balances thereof are sufficient to pay all approved accounts; ascertain in each account the correct amount of such items as are proper claims against the United States, and approve only such items.

(d) After deducting amounts suspended or disallowed the **administrative head of the bureau shall approve the account** and transmit the same to the disbursing clerk for payment.

(*e*) After ascertaining that the approval by the administrative head of the bureau is genuine, that the extensions and additions are correct, that there is an appropriation out of which the account is legally payable, and that there is an unexpended balance of such appropriation sufficient for the payment, the **disbursing clerk shall pay each account** so approved and transmitted to him, subject to his right to obtain an advance decision of the Comptroller.

(*f*) In each district of the **Forest Service** having headquarters outside of Washington, the Forester shall make a full and complete **administrative examination**, in the manner prescribed by section *c*, **by and through the district forester**, of all the accounts of that district. Each such district forester shall ascertain the total of and approve the accounts for his district, as prescribed in section *d*, and transmit the same to the bonded fiscal agent of his district for payment. After ascertaining the facts in respect thereto, as prescribed in section *e*, the fiscal agent having headquarters outside of Washington shall pay each account for his district, so approved and transmitted to him, and send the same to the Forester.

(*g*) **Accounts payable by special fiscal agents** outside of Washington, pursuant to special authority from the Secretary, shall, after payment, be examined and approved by the administrative heads of the bureaus to which they, respectively, relate, in compliance with sections *c* and *d*.

(*h*) **Accounts paid by fiscal agents** outside of Washington, pursuant to sections *f* and *g*, shall be transmitted to the disbursing clerk of the department, who shall take off the totals to be carried to the appropriation ledger and shall forward such accounts, without audit, to the accounting officers of the Treasury.

ACCOUNTING FORMS.

7. The following **accounting forms** are prescribed by **the department**, and the data needed to make a proper administrative examination of accounts and establish a

legal claim against the United States must be completely filled in thereon:

Form 1.—Pay roll for personal services in the District of Columbia. (Subvoucher, Form 1a.)

Form 2.—Pay roll for personal services outside of the District of Columbia.

Form 2a.—Pay roll for personal services outside of the District of Columbia, with attached memorandum copy. (For use of field disbursing agents.)

Form 3.—Pay voucher for personal services.

Form 3a.—Pay voucher for personal services, with attached memorandum copy. (For use of field disbursing agents.)

Form 4.—Public voucher for reimbursement of traveling, and station, and field expenses, and for payment of per diem. (Subvouchers, Forms 4b and 4c.)

Form 4a.—Public voucher for reimbursement of traveling, and station, and field expenses, and for payment of per diem, with attached memorandum copy. (For use of field disbursing agents.)

Form 5.—Public voucher for purchases and services other than personal.

Form 5a.—Public voucher for purchases, and services other than personal, with attached memorandum copy. (For use of field disbursing agents.)

Form 6.—Public voucher for advertising and authority to publish advertisement.

Form 7.—Public voucher for the transportation of passengers.

Form 7a.—Public voucher for the transportation of passengers, with attached memorandum copy. (For use of field disbursing agents.)

Form 8.—Public voucher for transportation by express.

Form 8a.—Public voucher for transportation by express, with attached memorandum copy. (For use of field disbursing agents.)

Form 9.—Public voucher for transportation of freight.

Form 9a.—Public voucher for transportation of freight, with attached memorandum copy. (For use of field disbursing agents.)

RESPONSIBILITY FOR ERRORS IN ACCOUNTS.

8. The chief of each bureau shall see that suspensions and disallowances in accounts approved by him are adjusted within a reasonable time. In case of any improper expenditure and subsequent **disallowance** of the same by the Treasury, such steps shall be taken as may be lawful and appropriate to ascertain the **responsibility** therefor, and to recover for the Government the amount of funds misused, misapplied, misappropriated, or otherwise improperly expended. In case of dispute as to the facts, the **decision of the Secretary**, after opportunity for hearing has been afforded to the individuals concerned, shall be **conclusive** upon the employees of the department.

APPOINTMENTS AND SALARIES.

APPOINTMENTS.

9. Except temporary assistants and laborers outside of Washington, employed, subject to civil-service rules, under letters of authority, every person entering the service of the department will be **appointed by the Secretary** at a specified rate of compensation. In all cases of original appointment, promotion, demotion, or transfer from one position to another on a statutory roll, or of an original appointment on a lump-fund roll, or of a transfer from the statutory roll of one bureau to a lump-fund roll of another bureau, an **oath of office**¹ must be

¹ "I, — —, do solemnly swear that I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office on which I am about to enter. So help me God."

executed and filed with the bureau before the first payment will be made.¹

10. An employee performing continuous service in the same bureau will not be required to take an additional oath of office in case of his promotion, demotion, transfer from one lump-fund roll to another, transfer from the statutory to a lump-fund roll, or reassignment or other change of status on a lump-fund roll.

11. When original appointments are made, expense of **travel incident to reporting for duty** at the point at which service is to be performed will not be paid by the department in any case of an employee on the statutory roll or, unless otherwise specifically authorized in the appointment or contract of employment, in the case of an employee on the lump-fund roll. No appointment shall be made on the lump-fund roll with a view to transfer to the statutory roll, nor shall any assignment be made to a point other than the place at which permanent service is intended to be performed, for the purpose of securing for an employee payment of travel expense incident to reporting for duty.

SALARIES.

12. No part of the money appropriated for the department will be paid as **additional salary or compensa-**

¹ Oaths of office when required must be taken without expense to the United States. They may be taken before any officer having an official seal, with authority to administer oaths either under United States statutes or local municipal law, and must be properly certified under the hand and seal of such officer. Oaths of office may also be taken before the chief clerk of the department or the chief clerk of any bureau or statutory division thereof at Washington, D. C., provided the chief clerk be one who occupies a statutory position. Forest guards and other remotely situated employees of the department receiving compensation from lump-sum appropriations are authorized to subscribe to the oath of office before a forest ranger or other commissioned employee of the department when the services of an officer authorized to administer oaths are not available; in every such case, however, a statement of the facts must be made on the form by the certifying employee. (See also paragraph 2, Administrative Regulations.)

tion to any person receiving at the same time other compensation as an officer or employee of any other branch of the Government; but this shall not apply to compensation received from the War Department for services as members of the National Guard or State militia.

13. On the death of an employee in a pay status, salary to and including the entire day on which the death occurred will be paid to the legal representative of the deceased; or when an employee in a pay status is separated from the service by **resignation or dismissal**, his **salary** will be **computed to cover the date** on which such resignation or dismissal takes effect; unless such death, resignation, or dismissal falls on the last day of a 31-day month, in which event the 30th will be regarded as the terminal date.

14. Accounts due to deceased persons and payable to executors, administrators, or guardians, and accounts in favor of trustees, or other fiduciaries, must be accompanied by certified copies, under seal, of letters testamentary, of administration, of guardianship, or of trusteeship, or of other evidence of fiduciary character. However, an account not exceeding \$100 due to the estate of a deceased employee who died intestate and for whose estate no letters of administration have been or will be issued may be paid to the legal representative of the deceased upon satisfactory evidence, under oath, as to the relationship of the payee to the deceased, and as to the condition of the estate. An affidavit, prepared in the department in accordance with law, must be filed with the voucher covering the account.

15. Final settlement of salary of persons in any way **responsible for public property**, or who are in arrears to the United States, will not be made until evidence shall have been furnished showing that the property has been satisfactorily accounted for, or the arrears paid, to the proper officer.

16. Assignments of salaries may be made by employees when absent on account of illness, annual leave, or

official business, except as hereinafter prohibited. When an employee desires to make an assignment of his pay, under any of the circumstances enumerated above, he shall give to the disbursing clerk or fiscal agent a written order showing the full name and address of the assignee, the period covered by such assignment, and whether it is desired that the amount be paid in cash or by check. Assignment blanks will be furnished by the disbursing clerk or fiscal agent upon application. If, by the terms of the assignment, payment be made by check, the check shall be drawn to the order of the assignee and a notation made thereon by the disbursing clerk or fiscal agent showing the purpose of such assignment and on whose account drawn; if payment be made in cash the assignee's receipt shall be taken on the voucher or pay roll. In either case the assignment shall be attached to the voucher or pay roll upon which the first payment is made. Under no circumstances will any assignment or other order for salary be approved or honored by the disbursing clerk or a fiscal agent when in the nature of an assignment or other making over of salary for value received, or as security for a loan, or when made payable to loan brokers or companies, or agents thereof. (See also paragraph 98.)

17. A person serving the whole of any calendar month, who is paid on an annual or monthly basis, will be paid one-twelfth of the annual, or the full monthly, salary, irrespective of the number of days that the month contains.

18. A person entering the service, in any month other than February, on any day except the 31st of a 31-day month, and serving to the end thereof, will be paid from the date of entry to the 30th day of said month, both dates inclusive; a person entering the service on the 31st day of a 31-day month will receive no pay therefor.

19. A person entering the service during February, and serving continuously to the end thereof, will receive

a full monthly installment less as many thirtieths as there were days elapsed prior to date of entry.

20. An **employee** paid on a per annum or monthly basis, **who permanently retires** from the service without serving the whole month, is **entitled to one-thirtieth of a monthly installment for each day on full-pay status.**

21. An **employee** will be **paid for each day** in a **thirty or thirty-one day month** for which he is in a duty or pay status, except for the thirty-first day. An employee in a duty or pay status from the first to and including the last day of a month will receive one-twelfth of his annual pay only; if in such status from the first to thirtieth, and in a status of **absence without pay for the thirty-first day**, he will receive twenty-nine days' pay only, one day's pay being forfeited for such *one* day of absence. An **employee "Furloughed,"** or "On leave without pay," **from the 16th to the 31st**, inclusive, of a 31-day month, will receive fifteen-thirtieths of a monthly installment of salary; an employee absent under the same conditions from the 16th to the 28th, inclusive, of the month of **February**, will receive fifteen-thirtieths of a monthly installment of salary; an employee absent on the **last day of February** will receive twenty-seven thirtieths, or in leap years twenty-eight thirtieths, of the monthly installment of salary.

22. Where permission is granted a clerk, or other employee, to be absent on annual leave or leave without pay for a day or other specific period of time, and the leave expires with Saturday or a day preceding a legal holiday, no deduction of pay will be made on account of **absence on the next Sunday or legal holiday**, provided the clerk or other employee returns to duty on the day following the Sunday or legal holiday.

23. Where an employee, not entitled to leave with pay, is **absent without permission**, pay should be deducted for each day's absence, including Sundays and legal holi-

days. When the absence includes the last day of February, three days' (in leap year two days') pay should be deducted for absence on that day. (See paragraph 21.)

24. Per diem employees will not receive **pay for Sundays** unless service is necessary and actually performed, in which case the service must be certified to on the account by the supervising official.

25. Per diem employees within the United States holding permanent appointments will receive **pay for legal holidays** if in a duty status, but temporary per diem employees other than those employed by hour or piece, or a few days at a time, incidental to their main employment elsewhere, and those whose appointments read "For days actually employed" must perform service the day before and the day following such holiday in order to be entitled to pay therefor.

PREPARATION OF SALARY ACCOUNTS.

26. When two or more employees are serving at the same field station their **salary accounts** may be rendered by the official in charge on a pay roll Form 2. When serving alone an employee should render his salary account on voucher Form 3. The amount due at an annual or monthly rate, or for fractional parts of a month, must be ascertained from the Department Salary Tables. (See Appendix B.)

In case of a new appointment, promotion, or reduction in grade involving a change in rate of compensation, or transfer from one bureau to another, sheet and line reference must be shown.

The exact period of service should be stated, with inclusive dates. If the salary be at an annual or monthly rate, Sundays will be included in the period of service.

The correctness of every service voucher as to the period of service and the actual performance thereof must be established by the certificate of the chief of bureau or other official, designated by him, having immediate supervision of the service therein set forth.

SUPPLIES.

ADVERTISEMENTS AND PROPOSALS.

27. Until **written authority** therefor shall have been granted by the Secretary or a chief of bureau pursuant to his letter of authorization from the Secretary, no **purchase of supplies** shall be made, **except** in cases of actual **emergencies** for the protection of the public interests or preservation of public property, the necessities for which shall be shown by a certificate of the official making the purchase. Every such emergency purchase must be **approved prior to payment**, and then only when in the judgment of the approving officer the purchase was lawful and justified.

28. All **requisitions** for the purchase of supplies, or for job work, in **excess of \$100** must be **approved by the Secretary**, except in case of the Weather Bureau and the Forest Service, which may issue requisitions for amounts not exceeding \$500; but **no automobiles**, motor boats, or other motor-driven vehicles, and no **medicines** for personal use (see paragraph 78, section *m*), shall be **purchased without specific authority** of the Secretary.

29. Except in cases in which the aggregate amount involved does not exceed fifty dollars, or which are provided for by paragraph 35, no purchase of or contract for supplies or services, other than personal services, shall be made until after **advertisement** a sufficient time previously for proposals respecting the same, when the public exigencies do not require the immediate delivery of the articles or the performance of the services. Such advertisements may be: (1) by notices posted in public places inviting competitive bidding; (2) in newspapers, upon specific authority from the Secretary, when the amount involved is two thousand five hundred dollars, or more; (3) by formal proposals sent to three or more dealers, when the aggregate amount involved exceeds fifty dollars and is less than two thousand five hundred dollars.

30. No price shall be accepted unless it is reasonable. All **bids and proposals** shall be subject to these regulations. The contract of purchase will be complete and binding upon acceptance by the department of a bid or proposal. The Chief of the Weather Bureau and the Forester, or a district forester when previously authorized in writing by the Forester, may accept bids or proposals when the amount involved is five hundred dollars or less, and shall, respectively, give notice of all acceptances by themselves. In all other cases **acceptances, and notices** thereof, will be by the Secretary. Except in cases in which, pursuant to paragraph 144 of the Administrative Regulations, there may be a waiver, as evidence of contracts of purchase, the Secretary will sign, and may require the bidder or maker of a proposal to sign, a written contract when the amount involved is one thousand dollars or more. When less than fifty dollars is involved, and answers to inquiries, made in compliance with the fiscal regulations, result in quotations of reasonable prices, the lowest price quoted may be used informally by the chief of the bureau concerned as the basis of purchases in the open market. Unless otherwise stated in the specifications, or advertisement for bids or proposals, or in the contract of purchase, the department shall be bound only for the particular supplies specified therein, and shall not be bound for supplies which may be purchased at any other time during that fiscal year.

31. Delivery at a field station outside of Washington for use **in the field service**, and not for use in the Washington office, may not be required under **a contract** or acceptance based upon delivery at the department **in Washington**.

32. The **General Supply Committee contracts** are for articles to be used in Washington, and do not apply to any supplies for a field service, except with the consent of contractors, or to supplies ordered for scientific, labora-

tory, or research work, when the contract article is not of the grade or manufacture required or can not be had from contractors soon enough to meet the needs of the service.

33. As a rule, **proposals** requested by the department for supplies shall be **for definite quantities and** shall not bind the bidders to make **further deliveries** unless the article contracted for is used exclusively by one bureau or unless the concurrence of other bureaus likely to use the article is first obtained, in which event that form of proposal will be used which is best adapted to the needs of the department as a whole.

34. When **subsistence supplies** in small quantities are required for the department proper in Washington for immediate daily or weekly use, and have not been contracted for by the General Supply Committee, or are required for such use in a field service, as supplies for experimental purposes, camp parties, and the like, purchases thereof may be made from time to time in the open market, not exceeding \$50 for a single kind of supplies on the same day, **without** securing **bids**; but no more than current retail prices will be allowed, and when such prices are unusually high explanation of the reason therefor must accompany the account. Where the needs for such supplies can be reasonably anticipated they should be procured in the usual manner. Requisitions shall not be split for the purpose of defeating the objects of this paragraph.

EXIGENCY PURCHASES.

35. Exigency conditions which would make purchase in the open market justifiable occur:

(a) When articles required for immediate use are not provided for in existing contracts and there is not time to obtain them through advertisement by any of the methods heretofore named;

(b) When, under a formal contract for construction, there arises a necessity for additional work practicable of performance only by the contractor;

(c) When the articles required are patented or copyrighted and not on sale by dealers, but by the owners of the patent or copyright or their agents or assigns alone, at a fixed and uniform price;

(d) When there is only one dealer within a practicable distance from whom the articles can be obtained;

(e) When prices or rates are fixed by Federal, State, or municipal legislation, or by competent regulation; or

(f) When previous advertising for the identical purchase has been followed by the receipt either of no proposals or only of such as were unreasonable, and under circumstances indicating that further advertising would not alter results.

36. Every exigency statement must clearly show that the services or supplies are needed for immediate use, that to delay purchase for the purpose of obtaining bids would prove injurious to the interests of the Government, and that the price specified is the lowest obtainable, is just and reasonable, and was ascertained by personal investigation or correspondence; or that the particular services or supplies are the only kind that can be used for the purpose intended, or can be procured only from the person upon whom the requisition is drawn; and that the price specified is the lowest obtainable, is just and reasonable, and was ascertained by personal investigation or correspondence.

ACCOUNTS FOR SUPPLIES AND [SERVICES OTHER THAN PERSONAL.

37. Every account for supplies furnished by any person or persons not officially connected with the department, or by any firm or corporation, should be **prepared** upon a Form 5 voucher, in the name of the individual, firm, or corporation to whom payment is legally due. Every account should be fully itemized, showing quantity and unit price, and the date of each item thereof should correspond with the date of actual delivery or performance.

38. The bureau, in making an administrative examination of an account for supplies or services

other than personal, will ascertain that delivery has been made, that each article can be purchased under the appropriation, that the purchase has been properly authorized, that the purchase is in accordance with the authorization, and that the price has been determined after advertisement or otherwise in accordance with law and these regulations.

COMMUNICATION, FREIGHT, AND EXPRESS SERVICE.

MAIL.

39. The only payments of domestic postage that will be allowed on official matter of the department are for **registration by the field force**, in which case the registration receipt should accompany the claim for reimbursement for special delivery stamps when immediate delivery of official correspondence is necessary, and for stamps on envelopes from which it is necessary to omit the designation of "official mail" in order to avoid defeating the purpose of the communication inclosed therein.

40. All matter mailable under penalty envelopes or labels is designated by the Post Office Department as "**official mail**"; official mail which partakes of the characteristics of fourth-class or parcel-post matter is mailable in packages of the weights and size prescribed by the Postal Laws and Regulations for such matter, but the legend "Parcel Post" should not be placed thereon.

41. Official mail may be registered when necessary. Employees of the department whose permanent headquarters are at Washington may register official letters or packets without the payment of any registry fee, whether such mail is dispatched by them from Washington or while temporarily absent from Washington; in the latter case such **registered mail** should be indorsed over their signatures with the words "temporarily absent from Washington, D. C." This privilege does not extend to employees permanently away from Washington or who are engaged in a field service.

42. Postage is required, and will be allowed at usual postal rates, on **official mail to foreign countries**, except that official correspondence which is admissible to the domestic mails under penalty envelope or label may also be dispatched in the same manner to Canada, Cuba, Mexico, the Republic of Panama, and the United States postal agency in the city of Shanghai, China.

TELEGRAPH.

43. The **telegraph must be used sparingly**, and only when the delay in using the mail would be injurious to the public interests. Care should be taken to **omit all unnecessary words**. In a message from one employee to another, titles should not be used, and in a great many cases the names of the parties in both address and signature may be limited to single words. Numbers should be expressed in words, not in figures; ordinal numbers should not be abbreviated.

44. In communicating with the department in Washington the following **addresses** will be used by employees in the field:

For—	Use—
Office of the Secretary.....	Agriculture, Washington, D. C.
Weather Bureau.....	Observer, Washington, D. C.
Bureau of Animal Industry....	Animal Industry, Washington, D. C.
Bureau of Plant Industry.....	Plant Bureau, Washington, D. C.
Forest Service.....	Forestry, Washington, D. C.
Bureau of Chemistry.....	Chemistry, Washington, D. C.
Bureau of Soils.....	Soils, Washington, D. C.
Bureau of Entomology.....	Entomology, Washington, D. C.
Bureau of Biological Survey....	Biological Survey, Agriculture, Washington, D. C.
Division of Accounts and Disbursements.	Disbursements, Agriculture, Washington, D. C.
Division of Publications.....	Publications, Agriculture, Washington, D. C.
Bureau of Crop Estimates.....	Estimates, Agriculture, Washington, D. C.
Library.....	Library, Agriculture, Washington, D. C.

Office of Experiment Stations...	Experiment Stations, Washington, D. C.
Office of Public Roads.....	Roads, Agriculture, Washington, D. C.
Insecticide and Fungicide Board.	Insecticide Board, Washington, D. C.
Office of Markets and Rural Or-	Markets, Agriculture, Washington, ganization. D. C.
Federal Horticultural Board...	Horticultural Board, Washington, D. C.

When necessary to insure prompt delivery within a bureau, the surname of the employee for whom the message is intended may be used in addition to the bureau address.

45. All telegraph messages relating to the business of the department should be indorsed "U. S. Official Business, Government Rate." Messages sent **from or to Washington, D. C., must not be paid for** by the persons sending or receiving the same, except where payment is demanded as a condition to the transmission or delivery of the message. Telegrams not prepaid should have the additional words "Charge Department of Agriculture, Bureau of —," written or stamped upon the face thereof, and the agent, operator, or messenger should be directed to have the same included in the company's monthly bill. Telegraph **messages between points in the field** should be **prepaid** at the Government rate by the employee, where payment is demanded as a condition to the transmission or delivery, and a copy of each prepaid message should support the claim for reimbursement. **Identification cards** for presentation to agents may be obtained upon application, through the chief of bureau, to the chief clerk of the department. These identification cards must not be used for telegrams reserving hotel accommodations by employees receiving per diem allowances while traveling, as such telegrams are not official.

46. Except when sent by administrative officers for official purposes, **telegrams regarding leave of absence, salary, or expense accounts,** unless the money is actually needed in carrying out traveling instructions or

official work, or telegrams regarding any other matters of a personal nature, are not public dispatches and payment therefor is not authorized. Telegrams from employees of the department regarding the serious **illness or death** of employees are official.

47. Bills for telegraphic service should show the period of service, with the number of messages and cost thereof. Either the original messages or copies thereof must be filed in support of the vouchers. The correctness of any account must be verified by the certificate of an officer of the department cognizant of the facts in the case.

48. Payment for telegrams must be made only at the rates shown in the schedule of **rates** prescribed by the Postmaster General. (See Appendix D.) If for any reason a message could be transmitted more cheaply at commercial rates, those rates should be used. Employees should avail themselves of night rates whenever practicable and day or night letters whenever more economical.

RADIOGRAMS AND CABLEGRAMS.

49. When necessary to send messages by cable or wireless, use as few words as possible and resort to a code when practicable.

TELEPHONE.

50. When telephonic service, either local or long distance, is found to be cheaper than telegraphic service, the **telephone should be utilized**, but neither telephone nor telegraph should be employed unless the exigencies of the service require a speedier mode of communication than the mails afford.

51. No employee shall be reimbursed for telephone service installed in any private residence or private apartment or for tolls or other charges for telephone service from private residences or private apartments, except for long-distance telephone tolls required strictly for the public business and so shown by vouchers **duly sworn**

to and approved by the Secretary, or by the chief of the bureau in which the official using such telephone or incurring the expense of such tolls is employed. A residence or apartment is private when set apart for the exclusive use of one person or of such person and his family. Where an employee, however, having no other office or official headquarters, uses one or more rooms in his private residence *exclusively* for office purposes and as a public office, the payment for use of telephone service installed therein for his official use only is not prohibited.

EXPRESS.

52. The **express should be used** only when the postal service can not be employed and freight service will not answer the needs of the department.

53. **Express charges** on property sent **from or** consigned **to** the department at **Washington, D. C., should not be paid** by the person sending or receiving the property; express companies will include such shipments in their monthly bills. If the expense of an **express shipment between points outside of Washington, D. C.,** is a proper charge against the letter of authorization or allotment of the employee making the shipment he will pay the charges, take a receipt therefor stating articles, weight, rate, scale number, starting point, and destination, and include the expense in his next reimbursement account for field expenses; if a proper charge against the letter of authorization or allotment of the receiver, the shipment should be made "collect" and the receiver should make payment, take similar receipt, and secure reimbursement in the same manner.

54. When the **actual value** of the express shipment is in excess of fifty dollars the actual value should be **declared** and the increased express charge paid by the department. When the value of the property is under fifty dollars, no value should be declared, unless a lower rate may thereby be obtained.

FREIGHT.

55. Shipments of freight from the department at Washington, D. C., to points in the field will be on the regular **department bill of lading**.

56. Whenever practicable shipments of freight from one employee in the field to another employee in the field must be made on the regular department bill of lading, which will be furnished by the chief of bureau, or official in charge of a field station, on request. **Payment of freight charges** on shipments made on department bills of lading will be made to the railroads through the Washington office by the Treasury Department and should never be made by the employee in the field. When payment of charges is demanded by the transportation company from the shipper or the consignee and department bill of lading is not used, the procedure prescribed in paragraph 53 for express shipments will be followed, stating in addition the freight classification; provided, that when shipments are made between points outside of Washington, D. C., the use of the department bill of lading will not be required if the total charges for the transportation do not exceed one dollar, unless the route of shipment is over land-grant or bond-aided railroads. (See Appendix F for map.)

57. Shipments **from dealers of freight**, on which the charges are to be paid by the department, must be made, when practicable, on the department bill of lading which will be made up at the department, or at field stations, and sent to the dealer with the purchase order. Freight charges should not be prepaid by the dealer in such cases.

58. **Shipments to Washington, D. C.**, on arrival will be delivered from the several freight depots to the bureaus of the department, the chief of the supply division directing the driver to the proper bureau when necessary. When practicable, shipments from Washington, D. C., will be handled by the department wagons. In every case

when **drayage charges** are involved the driver must be furnished by the bureau a dray ticket properly filled in and signed by an employee of the bureau designated for the purpose in such a manner as will fully identify the shipment. These dray tickets must be attached to the account of the drayage company for their charges when presented for payment.

59. No cash payments shall be made for freight transportation in whole or in part over **land-grant or bond-aided railroads**, or lines equalizing rates therewith.

60. Shipments from or to the department across the Atlantic Ocean should be consigned "In care U. S. Dispatch Agent, No. 2 Rector Street, New York, N. Y.," and that official should be promptly notified of the shipment and carefully instructed as to the further disposition of the property.

61. All freight accounts, after an administrative examination in the bureau to which they pertain, will be forwarded through the disbursing clerk of the department to the auditor for the State and other departments for **direct settlement**.

PACKING AND MARKING OF SHIPMENTS.

62. Goods for **shipment**, whether by express or by ordinary freight, should be **securely packed**, and all packages should be **plainly marked** with the name and address of the consignee, and, in addition thereto, the words "Property of the (name of bureau), U. S. Department of Agriculture." Shipments destined to Washington, D. C., should be addressed to the "Bureau of —, U. S. Department of Agriculture," and not to individuals. Proper shipping labels will be provided on request.

STATION EXPENSES.

63. Officials in charge of stations will be given **letters of authorization** to incur such station expenses as may be necessary to the proper and efficient transaction of the

business with which they may be charged. The phrase "**station expenses**" will be **construed** to embrace the following items:

(a) Express, freight, drayage, and similar charges on public property.

(b) Necessary postage on official correspondence, including special delivery and registration fees on public property and official communications.

(c) Necessary repairs to public property and storage charges on same.

(d) Telegraphic and telephonic messages on official business.

(e) The purchase of stationery (except envelopes), small articles, and such other incidental expenses as may be necessary to the proper conduct of the office, including gas, electric current, oil, fuel, ice, soap, towels and washing same, towel service, matches, brooms, water, ink, mucilage, and janitor service subject to the civil-service rules.

64. In **special cases** letters of **authorization** may **include** office or laboratory rent, rental of tools, implements and machinery, rental of telephone, post-office box rent, the purchase of furniture, services of stenographers and typewriters for strictly temporary periods, street-car fares when traveling on official business at official station, and such unusual expenses as may be necessary to the proper conduct of the work.

65. An account for the **rent** of land, buildings, or room should contain a concise description of the premises rented, a statement of the period (with inclusive dates) for which payment of rent is claimed, and a specific reference to the lease, contract, or other written agreement upon which the claim is based. If no lease or formal agreement of any kind be involved, reference should be made to the letter of authorization under which the expense has been incurred. If the premises be held under a lease, the voucher should be prepared in the name of the lessor, whether he be the owner or merely the agent for the owner;

if there be no lease, the voucher should be made in the name of the owner, whether individual, firm, or corporation.

66. Accounts for office rent, rent of telephone, hire of post-office box, gas and electric current should be rendered quarterly. Accounts for reimbursement of station expenses amounting to less than \$5 should also be rendered quarterly, but all accounts to date must be rendered promptly after the close of each fiscal year.

TRAVEL EXPENSES.

AUTHORIZATION.

67. Specific **written authorization** should be secured before any travel is performed for the department. In cases of actual and extreme emergency, however, an account for expenses not previously authorized may be approved. (See paragraph 2.)

68. Letters of authorization when issued will be prepared in accordance with paragraph 5.

69. All letters of **authorization**, upon which travel is based, must be **cited in** the reimbursement **voucher**.

70. In case of items of expenditure appearing in travel expense accounts which have no apparent relation to the usual and customary expenses of travel, the relationship of such **items** to the travel must be **explained** in a letter accompanying the account.

71. Travel must be by the **shortest** practicable, usually traveled **route** consistent with the object of the work to be done or the information to be acquired, and deviation therefrom must be explained.

72. Subject to the provisions of these regulations, a person traveling upon official business of the department may be allowed actual traveling expenses, or a per diem in lieu of subsistence at a rate fixed by class or otherwise by the Secretary.

73. Suitable **itinerary blanks** or field diaries will be furnished to every traveler for reporting to the chief of his

bureau all official travel performed by him. These shall be filed with the chief of bureau, unless he shall otherwise direct, and shall be available at all times for examination by administrative and accounting officers of the department.

PER DIEM IN LIEU OF SUBSISTENCE.

74. Employees of the department engaged in field work or traveling on official business outside of the District of Columbia, and away from their designated posts of duty, may receive a **per diem allowance** in lieu of subsistence. The rates which may be allowed—not to exceed \$4 per diem—will be **fixed by the Secretary** on the recommendation of the chief of the bureau in which the employee is employed, giving consideration to the character of the duties to be performed, the section of the country to be traveled, and the cities to be visited. The chief of bureau, when so authorized by the Secretary, may allow higher rates in specified cities, in no case to exceed \$4 a day.

75. Employees authorized to receive per diem allowances will not be reimbursed, in addition, for meals, lodging, fees to hotel employees, waiter fees, fees to dining-room stewards on steamships, bath, laundry, telegrams reserving hotel accommodations, or other subsistence expenses; but, in addition to the per diem allowance, may be **reimbursed for** expenses actually and necessarily incurred for railroad and steamboat fares, including fees to cabin and deck stewards, sleeping berth, stateroom on steamboats, seats in parlor or chair cars, street-car, transfer-coach, and omnibus fares, transfer of baggage, livery hire, stage fare, and other means of conveyance between points not accessible by railroad, fees for checking baggage at depots and docks, fees to Pullman, depot, and dock porters, and **other expenses of transportation.**

76. Per diem allowance in lieu of subsistence under these regulations will be subject to the following rules:

(a) In computing the **per diem allowance for fractional parts of a day**, the day will be considered as consisting of four equal parts, corresponding to breakfast, dinner, supper, and lodging; and for each such fractional part of the day for which expenses are incurred one-fourth of the per diem allowance will be granted. In traveling by railroad or ship, when the expense for berth in sleeping-car or stateroom is paid by the Government, the per diem allowance will not be reduced by reason thereof.

(b) Employees taking, or returning from, annual or sick leave on Monday, who **claim** a per diem allowance for the preceding Sunday, will be **required to show** affirmatively the **performance of official duties** on that Sunday, and the place where such duties were performed.

(c) For each day, or fractional part thereof, during which an employee is in a **camp** or other place where **meals** are furnished by the Government, **or on a ship** on which the transportation charge includes meals, he will not be allowed per diem in lieu of subsistence.

(d) An employee assigned to **temporary duty in one locality** may be allowed a **per diem** in lieu of subsistence **during** the entire period of such employment, not to exceed 30 days unless otherwise specifically authorized by the Secretary in advance; but temporary absence from the designated locality during any part of such period shall serve neither to prolong the same nor to create any additional period. The time limit prescribed in this section will not apply to employees of the department traveling in the field and not assigned to temporary headquarters.

77. In accounts for per diem allowance the day and hour of beginning and ending travel and the **first and last items of subsistence expense incurred must be clearly stated.** If other expenses are included in the account, they should be stated in chronological order as the first items on the account, followed by the per diem statement. If no claim other than that for a per diem allowance is included in an account, the statement should give the

beginning and ending of the per diem period, and the total number of days at the rate named in the authorization should be stated. When an additional per diem at the higher rate for certain cities is claimed, as provided in paragraph 74, it should be entered in the account as a separate item showing the exact period or periods for each city, and specifying the hours of arrival at and departure from each city, and the first and last items of subsistence expense at each. When annual or sick **leave** is taken by an employee **while traveling on a per diem** basis, the day, hour, and place of actual departure from and actual return to duty should be entered in the account.

ACTUAL TRAVELING EXPENSES.

78. Proper and legitimate **actual traveling expenses**, when authorized, are those usual and essential to the comfort of travelers, and may embrace any one or more of the following items of expenditure, if actually incurred, provided that reimbursement for subsistence expenses shall in no case exceed \$5 a day:

(a) **Fares** upon railroads, stagecoaches, steamboats, packets, or other usual modes of conveyance will be allowed. Charges for fares on steamboats, packets, or other means of travel by water must show whether meals are included. Through tickets, excursion tickets, and round-trip tickets, when available at reduced rates, must be procured whenever practicable. When there is a difference between the fares paid on two occasions during the same detail for journeys between the same points, an explanation of the larger amount charged in the account must be given.

(b) One **double berth** for each person, customary **stateroom** accommodations on steamboats and other vessels, and **seat in parlor or chair car** will be allowed. When sleeping or parlor car accommodations are procured, officers or employees must state the points between which the service was rendered, whether seat, upper berth, or

lower berth was occupied, and when other than Pullmans are used, the initials of the railroad over which travel was performed. In reimbursement accounts all charges for sleeping and parlor car accommodations, if paid for in cash, must be supported by the **berth or seat checks**.

(c) **Porter fees** on sleeping cars, except where such cars are used for seating accommodations only, will be allowed not to exceed 25 cents for each car, or for each 24 hours, or fraction thereof. Porter fees not to exceed 10 cents will be allowed in each instance when seat accommodations are obtained in parlor or chair cars or sleeping cars.

(d) Charges for **excess baggage** will not be allowed except in cases where the excess weight consists of public property, or private property to be used for public purposes, and must always be explained and must be supported by subvouchers when practicable, which must show the excess weight and the points between which the shipment was made, except that no subvoucher will be required from stage lines.

(e) Street-car, transfer-coach, omnibus, cab, carriage, or taxicab fares, and **transfer of baggage** between depots, hotels, and residences will be allowed. When not in excess of the customary rates a fare of not to exceed 50 cents for each **personal transfer** and a charge of not to exceed 50 cents for personal baggage and a like charge for each additional piece of baggage containing Government property or private property for Government use may be allowed. Payments in excess of these rates must be explained in writing. Transfers between hotels will be allowed only when satisfactorily explained. **Storage charges on baggage** to avoid frequent transfers may be allowed when properly explained.

(f) The **checking and portorage of baggage** at depots and docks upon arrival and departure, not to exceed 25 cents on docks when customary, and not to exceed 10

cents in all other cases, for portorage and 10 cents for each piece checked, may be allowed.

(g) Customary **fees to cabin and deck stewards** on ocean steamships not to exceed \$10 in the aggregate on transocean steamers, 50 cents a day on Central American steamers, 25 cents a day on coastwise steamers, **and** the hire of a **steamer chair** not to exceed \$1 for the trip will be **allowed**. When the cost of subsistence on steamships is included in the price of the ticket paid for by the Government, **fees to dining-room stewards** will **not** be **allowed**.

(h) Customary charges for **subsistence expenses**, not to exceed in the aggregate \$5 for any one day, may be allowed, and will include all expenses incurred for **meals, lodging, bath, personal use of room** at hotel during the daytime, **waiter fees** not exceeding 30 cents in any one day, fees for checking and portorage of baggage upon arrival at and departure from hotels not to exceed 10 cents for portorage of, and 10 cents for checking, each piece, telegrams reserving hotel accommodations, **laundry** not exceeding \$1.40 a week, fractional portions of a week to be prorated at the rate of 20 cents a day, and all other subsistence expenses. Charges for laundry must include all expenses incurred for that item during the period for which the voucher is rendered and must not include laundry items brought forward from previous periods. Charges incurred for laundry at official headquarters at the termination of a trip will not be allowed. Receipts for laundry must be submitted or a written statement filed with the account showing the impracticability of obtaining such receipts. A charge for lodging at a hotel and a charge for sleeper berth for the same night will be allowed only when accompanied by a definite statement of necessity.

(i) Expenses incurred for **telegraph, cable, wireless, and telephone** messages will be allowed when relating to the business for which the travel is being performed.

Charges for long-distance telephone calls should show the points between which the messages are transmitted and the time occupied.

(j) **Special conveyance**, such as livery, or the hire of a boat, bicycle, motor cycle, or automobile, may be employed when no public or regular means of transportation are available, or when such public or regular means of transportation can not be used as advantageously in the interest of the Government.

(k) When vehicles and drivers are hired, **feed and stabling of horses** or care of vehicles and the subsistence and lodging of the driver will be allowed if not included in the contract of hire while absent from the headquarters of such vehicle and driver.

(l) Employees in charge of **field parties** may, when duly authorized, hire horses and vehicles and, subject to civil-service rules, employ drivers, laborers, cooks, and other **minor assistants for service in the field** during an entire field season, and may also purchase **camp outfits and subsistence supplies**. Permittees and others fighting forest fires in conjunction with employees of the department, while not formally in the employ of the department, may receive their subsistence while so engaged in lieu of other compensation.

(m) Purchase of **medicines** for personal use will be allowed only in the case of employees not occupying statutory positions, and then only when specifically authorized by the Secretary.

(n) Unless specifically authorized by the Secretary, no expense for **stenographic or typewriting services** in connection with correspondence or the preparation of reports will be allowed, except when, at points so remote from Washington that the public interests would be injuriously affected by the delay involved in obtaining the prior authorization, correspondence or reports must be written which are confidential in character or the purpose of which would be defeated if the writing were delayed

until the services of persons regularly employed by the department could be secured. In every case of such payment without prior authorization a statement of the exigency must accompany the reimbursement account.

(o) An employee assigned to **temporary duty in one locality** may be allowed usual subsistence expenses and street-car fare on official business during the entire period of such employment, not to exceed 30 days unless otherwise specifically authorized by the Secretary in advance; but temporary absence from the designated locality during any part of such period shall serve neither to prolong the same nor to create any additional period. The time limit prescribed in this section will not apply to employees of the department traveling in the field and not assigned to temporary headquarters.

(p) An employee transferred from one official station to another for permanent duty when allowed traveling expenses may, within the discretion and under written instructions of the chief of the bureau in which he serves, be allowed packing, crating, freight, and drayage charges for the **transfer of his household effects** and other personal property used in official work, not exceeding in all 3,500 pounds, in addition to the weight of **live stock**: *Provided*, That saddle and other animals, not exceeding three head, will be transported at Government expense only when used in official work: *And provided further*, That all such shipments are made in accordance with the provisions of section *r* of this paragraph. Allowances for transfer of property in excess of what is prescribed by this section shall be made only when specifically approved by the Secretary.

(q) The Forester may authorize the district foresters to issue written instructions under which transferred employees may be allowed packing, crating, freight, and drayage charges for the transportation of their household effects and other personal property with the same effect as if the instructions had been issued in person by the Forester in compliance with section *p* of this paragraph.

(*r*) Under the provisions of sections *p* and *q* of this paragraph **shipments, if by common carrier, must be made on departmental bills of lading**, and each account must refer to the authority for the shipment and be accompanied by the certificate of the officer best qualified to make it that the property so shipped consists of the household goods of the employee transferred and is exclusively his property, that all other personal property so transferred is to be used in official work, and that the transportation was furnished on the occasion of his permanent transfer to a new official station.

(*s*) The payment, when traveling in foreign countries, of customary and reasonable **fees to guides**, interpreters, and baggage porters is authorized.

(*t*) **Emergency expenditures** not enumerated in any of the aforementioned classes, such, for instance, as the employment of interpreters or guides when necessary, the payment in cash of extra fare on limited trains when delay would injuriously affect the public interests, and the like, may be allowed. In each case, however, a statement showing clearly the nature of the exigency must accompany the reimbursement account.

(*u*) **Claims for reimbursement** for loss, damage, or destruction of horses, vehicles, or other equipment while being used for necessary **fire fighting**, trail, or official work must be submitted on Form 5 vouchers, accompanied by satisfactory evidence of ownership, the fact and the extent of the loss, damage, or destruction of the property, the responsibility of the department, and the valuation. Reimbursement can not be made for property owned by Government officers or employees for loss, damage, or destruction unless there is a bona fide contract of hire covering such property between themselves and another officer or employee of the department. All claims under this paragraph must be approved by the Secretary before payment.

RENT OF ROOMS FOR OFFICIAL BUSINESS.

79. Where **rent of a room** at a hotel or other place is necessary for conducting hearings or transacting other official business for the department, and it is impracticable to use for the purpose a room engaged by a traveler for his lodging, if any, a separate charge therefor will be **allowed upon proper explanation** of the facts in the account.

LEAVE OF ABSENCE WHILE TRAVELING.

80. Leave of **absence taken while in a travel status** must be entirely at the expense of the traveler. When official travel is discontinued at any point en route for the purpose of taking leave, all allowances for per diem in lieu of subsistence, transportation, or other traveling expenses cease until official travel is resumed. If the traveler does not resume his journey at the point at which he took leave, then he shall not be deemed again in an official travel status until, after the expiration of his leave, he arrives at a point no greater distance from his destination than was the point at which he took leave, and in no case shall the total expense to the Government for transportation be greater in amount or for a greater distance nor the per diem or subsistence allowance be for a longer time, than the same, respectively, would have been if the traveler had continued his journey uninterruptedly to destination. An itemized statement of the actual travel performed and the expenses incurred while not on leave should be made and the day and hour, respectively, of beginning and ending of leave and of resumption of the journey should be stated in the traveler's account.

TRANSPORTATION REQUESTS.

81. Transportation requests will be provided by the bureau for the use of all persons authorized to travel upon the business of the department over the lines of any transportation company, such requests to be presented by

the traveler to the proper transportation companies in exchange for tickets. **Separate requests** will be used **for parlor** or chair or sleeping car accommodations. The use of transportation requests is strongly recommended for all travel upon department business where the fare involved is \$1 or more. In case of **refusal to accept a transportation request** by the agent of any transportation company, the fact should be reported to the chief of bureau. Transportation requests drawn on one appropriation must not be used for travel chargeable to another appropriation. Transportation **requests must not be used to cover extra fares** on limited trains or **deviations** from direct routes in connection with leaves of absence or other personal business. Such extra fares must be paid in cash.

82. Under no circumstances shall an employee attempt to secure a refund from a transportation company for a ticket or an **unused portion of a ticket** obtained for a transportation request; the ticket or unused portion of same must be *immediately* forwarded to the chief of bureau for adjustment, the traveler giving a full explanation.

83. All **unused transportation requests should be returned** to the chief of the bureau, or other officer who has countersigned the same, immediately after the expiration of the limiting date named in the requests. Transportation requests issued for use in one fiscal year must not be used during the next fiscal year.

MILEAGE AND SCRIP BOOKS.

84. A **mileage or scrip book** when required for official use must be **procured by exchanging transportation request** therefor, and should be used by an employee traveling within a specified territory when it is reasonably certain that the entire book will be required before the expiration of the time limit under which the same is sold. **Occasional use of personal mileage** will be permitted if found convenient and advantageous to

the Government, but reimbursement may be claimed for actual cost only; the constant use of personal mileage on official business will not be allowed.

85. The **purchase of mileage** or scrip books must be **immediately reported** on blanks provided for that purpose, when required by a bureau. Mileage or scrip books purchased as above indicated will be charged to the **employee** making the purchase, who will be held strictly **accountable** for their proper use and the **correctness of** the number of **coupons detached**. Under no circumstances will employees use mileage or scrip books procured on transportation requests for travel on personal business.

86. The use of all **mileage** or scrip must be **reported in duplicate** on forms provided for that purpose, such reports to accompany monthly reimbursement accounts, and separate sheets to be used for each book.

87. Employees should not make collections of refund due on **unused portions of coupons** or covers of mileage or scrip books. All covers having a refund value and all portions of books issued to employees should be indorsed and made payable to the "Disbursing Clerk, U. S. Department of Agriculture," or, in case of a Forest Service employee in the field, to the fiscal agent of the district in which he is employed, and immediately forwarded to the chief of bureau, or fiscal agent designated by him, before the expiration of the time limit.

88. **Employees leaving the service** will be required **to account for all mileage**, scrip, or transportation requests in their possession before final payment of salary will be made.

TRAVEL ACCOUNTS.

89. Every claim for **reimbursement of expenses** incurred in traveling upon department business must be prepared in accordance with the following requirements:

(a) **Expenditures** should be **stated in chronological order** and with reference by numbers to the accompanying subvouchers. When localities are mentioned, the States must also be named.

(b) Reference by number and date must be made to the letter of **authorization** and amendments, if any, under which the expenses were incurred.

(c) Accounts covering expenses payable **from two or more appropriations** must show separately the items charged to each.

(d) **Travel accounts must provide a detailed statement of travel** performed, show starting point, date and hour of departure from and arrival at official headquarters, temporary station, and each point visited, and, when travel is continuous from one month to another, the location of the traveler at the close of the preceding month. Transportation or subsistence furnished without charge to the department should be indicated, and all leave taken should be noted. All items of expense charged must show the locality and State in which incurred; charges for separate meals must show the cities or towns in which same were obtained. An account covering a specific trip may be rendered at its conclusion.

(e) When **labor** is employed **or supplies** are purchased in the field, and credit can not be obtained, but cash payment must be made, such **items** must be **segregated** in the reimbursement account, as this is necessary to secure the proper distribution on the expense ledger in the bureau financial office.

(f) **Charges for** railroad, steamboat, interurban, state-room, seat, or berth **fares must show** the points between which travel was performed, and the initials of the transportation lines.

(g) All **transportation requests** used during the period covered by the account must be **listed on back** of Form 4. When no requests are used, that fact should be there stated.

SUBVOUCHERS.

90. Subvouchers (receipts) should be **written in ink** or with indelible pencil when practicable. Subvouchers containing **erasures or alterations** in amount or rate will not be accepted unless such changes are **initialed** by the payee. Subvouchers must be submitted for:

(a) Berth and seat fares paid in cash. The usual berth or seat check will be considered a subvoucher.

(b) Electricity.

(c) Express charges. Subvouchers for such charges must show the points between which the shipment moved, the separate weight of each package composing the shipment, the amount of charges paid, and give a brief description of the contents. If impracticable to submit the usual receipt of the company, a receipt on Form 4-b will be accepted. (See paragraph 53.)

(d) Gas.

(e) Freight charges. Subvouchers for freight charges on shipments not covered by Government bills of lading must be supported by the original receipt of the company, and show original point of shipment, number and contents of packages, weight, rate, and the amount of charges.

(f) Laundry charges. (See paragraph 78, section *h*.)

(g) Livery and other special transportation. Subvouchers are required for amounts in excess of \$1, and must show the points visited and describe the services furnished, for example: "One horse and buggy," "two horses and wagon," giving the distance traveled or time employed, and the rate charged therefor.

(h) Lodging. Subvouchers for lodging are required in all cases. Subvouchers for meals and lodging must state the beginning, ending, and the full period of the service, and the rate per day, week, or month. The day shall be considered as beginning with breakfast and ending with lodging, and is divided into four parts, to be designated as breakfast, dinner, supper, and lodging. If a higher rate for a fractional part of a day is charged, or extra charge is

entailed by horse feed, stabling, baths, and the like, the additional and separate charges for such items should be shown on the subvoucher. Receipts on hotel billheads will be accepted as subvouchers when stated so as to show the entire service, the period covered, and the rate.

(i) Rent of rooms for official business pursuant to paragraph 79.

(j) Meals. Subvouchers will be required for meals procured in the same city or town for an extended period, unless it be shown that they were paid for at the time obtained and not in a lump sum at the end of the period.

(k) Personal services. Subvouchers for personal services are required, when the amount involved is in excess of \$1, and must show the character of the service rendered, the exact period covered, and the rate per hour, day, or week.

(l) Post-office box rent. The usual receipt will be required; but reimbursement can not be allowed until the expiration of the period covered thereby.

(m) Registration fees on official mail in the field.

(n) Rent.

(o) Storage charges.

(p) Supplies. Subvouchers will be required when the amount involved is in excess of \$1.50 and must show the kind, quantity, unit, and unit price of the supplies purchased. Charges for supplies on any one day at one point in excess of \$1.50, unsupported by subvouchers, must show purchases from different dealers.

(q) Telegrams. Copies of telegrams will be accepted in lieu of receipts and must be furnished in all cases.

(r) Towel service.

(s) Excess baggage. (See paragraph 78, section *d*.)

91. Subvouchers for purchases of samples collected under the several regulatory laws are not required.

92. Items suspended for explanation should be included as the last entries in the first voucher submitted after the receipt of notice of suspension and must be accom-

panied by the required explanation and the letter asking therefor, but suspended items occurring in the last month of a fiscal year or where no further travel accounts are anticipated should be restated in a separate account, which need not be sworn to.

93. In all cases where payment of **livery** or other special transportation accounts is made **on Form 5 voucher**, a report, showing name of person furnishing same, the dates on which such expenses were incurred, and the points visited, must accompany the reimbursement accounts.

94. Accounts for reimbursement **must be sworn to** when practicable, but charges for fees paid for administering oaths will not be reimbursed. If impossible by reason of remoteness from official authorized to administer oaths, or other causes, a certificate on honor, clearly setting forth the circumstances in the case, must be attached to the account. Accounts consisting entirely of resubmitted items need not be sworn to. (See Appendix C.)

MISCELLANEOUS.

95. Affidavits and acknowledgments in connection with the preparation of cases for prosecution under the laws of the United States should be executed, when practicable, (1) before a clerk of a United States court; (2) before a United States commissioner; (3) before a notary public; or (4) before a justice of the peace having authority to administer oaths and affirmations, preference being given to the officials in the order named. When executed before an officer not having a seal a certificate from the clerk of the court or other officer having charge of the records of the appointment or election of the officer before whom the oath is executed should be attached. When it is necessary to appear before a notary or justice of the peace, owing to the impracticability of reaching the first or second named officials, fees, as shown by the table approved by the Comptroller (see Appendix E), will be allowed.

96. Bureaus of the department may purchase out of available appropriations and carry in stock for use of employees engaged in extraordinary lines of work, requiring special equipment, **articles of a personal nature** which are not ordinarily worn by employees when off duty, such as overalls, cook caps, rubber and other gloves, rubber boots, eye shades, goggles, reading glasses, white suits, linen dusters, but articles so purchased will become the property of the United States and must be accounted for in the same manner as all other public property. Employees on lump-fund rolls will not be reimbursed on account of the purchase of articles of this character except where remoteness of situation, or other like cause, makes it impossible to procure them otherwise, and then only when the contract of employment authorized the purchase of such articles. Employees on the statutory roll can not under any circumstances be reimbursed for purchases of articles of personal equipment.

97. Immediately upon the **loss of a check** the owner should notify the disbursing clerk, or other fiscal agent, of the department in writing, giving, if possible, the date, the number, and the amount of the check, in order that payment may be stopped immediately by that officer. He should then make every effort possible to trace the check through postal and other channels, which action, with the result thereof, should be made the subject a supplementary report to the disbursing clerk or fiscal agent. In case the check is not found when the second report is made, the party of interest will receive from the department a blank bond of indemnity for execution and return with an accompanying affidavit setting forth the circumstances attending the loss of the check. After the expiration of six months from the date of the original check if more than \$50, or 90 days in case of check of \$50 or less, a duplicate will be issued. In case a check reported lost is subsequently found, no attempt should be

made to cash same until the disbursing clerk, or other fiscal agent to whom notice of loss has been given, has been notified and the party of interest has been advised that necessary action has been taken to remove the stoppage of payment.

98. **No** trustee process, **garnishment, or attachment** can be **recognized** by an employee of the department, in respect to moneys due creditors of the United States, and such processes are void as against public funds in the hands of disbursing officers.

APPENDIX A.

SAMPLE VOUCHERS AND SUBVOUCHERS
FILLED OUT FOR THE GUIDANCE OF EM-
PLOYEES OF THE DEPARTMENT.


Dept. Form No. 4.

Approved by the Comptroller of the Treasury May 28, 1914.

PUBLIC VOUCHER FOR REIMBURSEMENT OF TRAVELING, STATION, AND FIELD EXPENSES, AND FOR PAYMENT OF PER DIEM.

[This blank should be used exclusively for claiming reimbursement of traveling, station, and field expenses, per diem allowances, and for other necessary expenses incurred under stress of urgent and unforeseen public necessity. Employees of the United States Department of Agriculture are entitled to reimbursement for their actual necessary traveling expenses while traveling under competent authority, or may be granted a per diem allowance. They are not entitled to reimbursement for any other expenditures made from their private funds, except those incurred under stress of urgent and unforeseen public necessity. Before using private funds for other than purely personal traveling expenses, they should ascertain whether it is feasible to forward vouchers to the department for payment. The measure of feasibility of so making payment should not be their own convenience or desire.]

Itemized statement of traveling, station, and field expenses incurred, and for per diem allowance claimed.

Date. 1914.	Items. (Enter but ONE item on a line, and show WHERE expense was incurred.)	Sub- voucher No.	Amount.	
			Dolls.	Cts.
	 Fill in form on back of this voucher showing all transportation requests used.			
Apr. 15	Left Washington 5.30 p. m. Railroad fare, Washington to Chicago, transportation request 72627. Lower Pullman berth, Washington to Chicago, transportation request 72628. Street car to Union Station.....			05
16	Arrived Chicago 5.15 p. m. Bus, depot to hotel, Chicago..... Street-car fare, Chicago.....			50 30
18	Livery, to points not accessible by railroad.	1	3	00

Itemized statement of traveling, station, and field expenses incurred, and for per diem allowance claimed—
Continued.

Date. 1914.	Items. (Enter but ONE item on a line, and show WHERE expense was incurred.)	Sub- voucher No.	Amount.	
			Dolls.	Cts.
Apr. 20	Bus, hotel to depot, Chicago.....	.....		50
	Railroad fare, Chicago to Washington, transportation request 72629.			
	Lower Pullman berth, Chicago to Wash- ington, transportation request 72630.			
	Left Chicago 10.30 a. m.			
21	Arrived Washington 8.45 a. m.			
	Street car, Union Station to home.....	.....		05
	PER DIEM ACCOUNT.			
	(First subsistence expense, supper en route, Apr. 15.)			
	(Last subsistence expense, breakfast en route, Apr. 21.)			
	Per diem allowance at regular rate, $5\frac{3}{4}$ days, at \$3 per day.....	.....	17	25
	Additional per diem allowance at Chi- cago, from supper Apr. 16 to breakfast Apr. 20, inclusive, $3\frac{3}{4}$ days, at \$1 per day additional.....	.....	3	75
	Total amount claimed.....	.....	25	40

Form 4B.

Use one side only.

Approved by the Comptroller of the
Treasury May 28, 1914.

No.

SUBVOUCHER FOR SUPPLIES, LIVERY AND MISCELLANEOUS SERVICES,
AND EXPENSES.

U. S. DEPARTMENT OF AGRICULTURE,

To *Lakeside Livery Co.*, Dr.Address: *Chicago, Ill.**Dec. 18, 1913.*

For two horses, buggy, and driver from Chicago to near-by points in country inaccessible by railroad, $\frac{1}{2}$ day, at \$6.00	3	00
Distance traveled, about 20 miles.		
Total	\$ 3	00

To be completely filled in before signature by payee, and there must
not be any erasure or other alteration whatever.

RECEIVED IN CASH this 18th day of December, 1913,
from *John Doe*, Three $\frac{No}{100}$ dollars, in full of the above
account, which I certify to be correct.

Do not sign in
duplicate.

(Signature) *Lakeside Livery Co.*,
(Title) *Jno. Simcoe, Prop.*

Witness to signature by mark.

.....
(Name.).....
(Address.)

SUBVOUCHER FOR MEALS AND LODGING.

Form 4B.

Approved by the Comptroller of the
Treasury May 28, 1914.

No.

City or town, *Philadelphia, Pa.*

Name of hotel, *Wallace.*

Date, *January 31, 1913.*

\$.....

(To be completely filled in before signature by payee, and there must not be any erasure or other alteration whatever.)

RECEIVED IN CASH of *John Doe*, U. S. Department of Agriculture, *Two* and $\frac{00}{100}$ dollars, for meals and lodging from *supper, January 30, 1913, to breakfast, January 31, 1913*, inclusive.

Time covered *3/4* day, at \$*2.50* per day.

If charge for fractional part of day is greater in proportion it must be explained HEREUNDER.

Meals, 50c. ea.

Lodging, \$1.00.

I certify the foregoing to be correct.

(Signature) *Hotel Wallace.*

(Title) *G. W. Smith, Cashier.*

(Do not sign in duplicate.)

Form 4c.

PARTY SUBVOUCHER FOR SUBSISTENCE.

No.

To be completely filled in before
being signed by payee.

Locality, *Jackson, Miss.*,Character of quarters, *Boarding house,*Date, *October 13, 1914.*

RECEIVED IN CASH from *Harry Smith*, U. S. Department of Agriculture, *eighteen* and ⁵⁰/₁₀₀ dollars,

for meals and lodgings for 3 men, as shown on reverse.

50 meals at 25 cents.

12 lodgings at 50 cents.

I certify the foregoing to be correct.

(Signature) *George Lewis*,

(Title) *Proprietor.*

Alterations or erasures must be initialed by signer.

No.	Name.	Title.	Dates.												Total.												
			Oct. 5.			Oct. 6.			Oct. 7.			Oct. 8.			Oct. 9.			Oct. 10.			Oct. 12.			Meals.	Lodgings.		
			B.	D.	S. L.	B.	D.	S. L.	B.	D.	S. L.	B.	D.	S. L.	B.	D.	S. L.	B.	D.	S. L.	B.	D.	S. L.				
1	John Jones.....	Laborer.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	18	4		
2	Richard Roe.....	do.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	14	5		
3	John Doe.....	Arman.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	18	3		
4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
8	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
9	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
10	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
11	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
12	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
13	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
14	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....			2	2	3	2	3	3	3	2	1	1	2	1	3	3	3	2	2	3	2	1	3	2	2	50	12

Dept. Form No. 5.
(Approved by the Comptroller of the Treasury May 28, 1914.)

U. S. DEPARTMENT OF AGRICULTURE.

VOUCHER No. . . .

(Do not sign in duplicate).

.....
(Bureau, Division, or Office.)

PUBLIC VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL.

Appropriation: symbol:

The United States, to *W. L. Swayze*, Dr.

Address, *Washington, D. C.*

Bureau No.

(The submission of accounts on this form without consulting instructions on the back hereof may delay payment.)

Object symbol.		Catalogue or list.	Authority.		Date of delivery or service.	Articles or services.	Quan- tity.	Unit.	Unit price.	Amount.		Payee must not use this column.
Class.	Specif.		No.	Date.						Dolls.	Cts.	
<i>E. 5761</i>	<i>G. S. C. 1004-4</i>	<i>1056</i>	<i>Aug. 8, 1913.</i>	<i>Aug. 10</i>	<i>Baskets, wire, less 10 per cent.</i>	<i>120</i>	<i>1</i>	<i>\$0. 625</i>	<i>67</i>	<i>50</i>	
<i>D. 1128</i>	<i>1010-a</i>	.....	.....	<i>do...</i>	<i>Blotters.....</i>	<i>1</i>	<i>dz.</i>	<i>2. 59</i>	<i>2</i>	<i>59</i>	
<i>D. 1117</i>	<i>1016-1a</i>	.....	.....	<i>do...</i>	<i>Books, blank, 100 pages.</i>	<i>10</i>	<i>1</i>	<i>. 16</i>	<i>1</i>	<i>60</i>	

Notations.

D. 1142	.....	1032	.....	.....	do...	Brushes, mulchage.	10	dz.	.35	3	50
Total.....											75 19

I certify that the above bill is correct and just, and that payment therefor has not been received.

(Do not sign in duplicate.)

(Bill must be completely filled in by payee before certification, and there must not be any erasure or other alteration whatever.)

Per.....
(Title).....

(Payee sign here) *W. L. Swayze.*

I certify that the above articles have been received by me in good condition and in the quality and quantity specified, or the services performed as stated; that they were necessary for the public service and in accordance with the orders therefor; that the prices charged are just, reasonable, and in accordance with the agreement, or that they were secured in accordance with No. .. of the method of advertising and under the form of agreement lettered, as shown on the reverse hereof.

(Any notations made in spaces provided therefor on the back of this voucher become a part of this certificate.)

(Signature) *C. B. Lower,*
Chief, Supply Div.
(Title of certifying officer.)

Account submitted for..... \$75. 19
Differences \$.....

Approved for..... \$75. 19
.....
(Title of approving officer.)

Paid by check No., dated, 191.., on the Treasurer of the United States, in favor of payee named above.

Dept. Form No. 5.

(Approved by the Comptroller of the Treasury May 28, 1914.)

U. S. DEPARTMENT OF AGRICULTURE.

Voucher No. . .

.....

(Bureau, Division, or Office.)

(Do not sign in duplicate).

PUBLIC VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL.

Appropriation: Symbol:

The United States, to *T. C. Savage & Co., Dr.*

Address, *Elko, Nev.*

Bureau No.

[The submission of accounts on this form without consulting instructions on the back hereof may delay payment.]

Object symbol.	Class.	Specif.	Catalogue or list.	Authority.		Date of delivery or service.	Articles or services.	Quantity.	Unit.	Unit price.	Amount.		Payee must use this column.
				No.	Date.						Dolls.	Cts.	
.....	25	July 1, 1914.	July 3	5 pounds bacon....	5	1	\$0. 20	1	00	
.....	4 pounds potatoes.	4	1	. 04		16	
.....	2 pounds coffee....	2	1	. 40		80	
.....	1 pound butter....	1	1	. 35		35	
.....	12 pounds flour....	12	1	. 03		36	
.....	1 pound cheese....	1	1	. 30		30	
.....	1 package crackers .	1	1	. 10	1	00	
.....	4 cans fruit.....	4	1	. 25	1	00	

Supplies for field use for four men from dinner July 4 to sup- per July 6.		4 07	
Total.....		4 07	

I certify that the above bill is correct and just, and that payment therefor has not been received.
(Do not sign in duplicate.)
(Bill must be completely filled in by payee before certification, and there must not be any erasure or other alteration whatever.)

Exam-
ined by

(Payee sign here) *T. C. Savage & Co.,*
Per *E. M. Lowe,*
(Title.) *Cashier.*

I certify that the above articles have been received by me in good condition and in the quality and quantity specified, or the services performed as stated; that they were necessary for the public service and in accordance with the orders therefor; that the prices charged are just, reasonable, and in accordance with the agreement, or that they were secured in accordance with No. of the method of advertising and under the form of agreement lettered, as shown on the reverse hereof.

(Any notations made in spaces provided therefor on the back of this voucher become a part of this certificate.)

(Signature) *James W. Connor,*
In charge Field Party.
(Title of certifying officer.)

Account submitted for.....	\$4. 07
Differences:	\$
Approved for.....	\$4. 07

(Signature).....
(Title of approving officer.)

Paid by Check No., dated, 191.., on the Treasurer of the United States, in favor of payee named above.



APPENDIX B.

SALARY TABLES.



SALARY TABLES.

Days.	\$240	\$300	\$360	\$420	\$450
1.....	\$0.67	\$0.83	\$1.00	\$1.17	\$1.25
2.....	1.33	1.67	2.00	2.33	2.50
3.....	2.00	2.50	3.00	3.50	3.75
4.....	2.67	3.33	4.00	4.67	5.00
5.....	3.33	4.17	5.00	5.83	6.25
6.....	4.00	5.00	6.00	7.00	7.50
7.....	4.67	5.83	7.00	8.17	8.75
8.....	5.33	6.67	8.00	9.33	10.00
9.....	6.00	7.50	9.00	10.50	11.25
10.....	6.67	8.33	10.00	11.67	12.50
11.....	7.33	9.17	11.00	12.83	13.75
12.....	8.00	10.00	12.00	14.00	15.00
13.....	8.67	10.83	13.00	15.17	16.25
14.....	9.33	11.67	14.00	16.33	17.50
15.....	10.00	12.50	15.00	17.50	18.75
16.....	10.67	13.33	16.00	18.67	20.00
17.....	11.33	14.17	17.00	19.83	21.25
18.....	12.00	15.00	18.00	21.00	22.50
19.....	12.67	15.83	19.00	22.17	23.75
20.....	13.33	16.67	20.00	23.33	25.00
21.....	14.00	17.50	21.00	24.50	26.25
22.....	14.67	18.33	22.00	25.67	27.50
23.....	15.33	19.17	23.00	26.83	28.75
24.....	16.00	20.00	24.00	28.00	30.00
25.....	16.67	20.83	25.00	29.17	31.25
26.....	17.33	21.67	26.00	30.33	32.50
27.....	18.00	22.50	27.00	31.50	33.75
28.....	18.67	23.33	28.00	32.67	35.00
29.....	19.33	24.17	29.00	33.83	36.25
30.....	20.00	25.00	30.00	35.00	37.50
<hr/>					
Months.					
January.....	20.00	25.00	30.00	35.00	37.50
February.....	20.00	25.00	30.00	35.00	37.50
March.....	20.00	25.00	30.00	35.00	37.50
April.....	20.00	25.00	30.00	35.00	37.50
May.....	20.00	25.00	30.00	35.00	37.50
June.....	20.00	25.00	30.00	35.00	37.50
July.....	20.00	25.00	30.00	35.00	37.50
August.....	20.00	25.00	30.00	35.00	37.50
September....	20.00	25.00	30.00	35.00	37.50
October.....	20.00	25.00	30.00	35.00	37.50
November....	20.00	25.00	30.00	35.00	37.50
December....	20.00	25.00	30.00	35.00	37.50
<hr/>					
Yearly salary.	240.00	300.00	360.00	420.00	450.00

Salary tables—Continued.

Days.	\$480	\$540	\$600	\$660	\$720
1.....	\$1.33	\$1.50	\$1.67	\$1.83	\$2.00
2.....	2.67	3.00	3.33	3.67	4.00
3.....	4.00	4.50	5.00	5.50	6.00
4.....	5.33	6.00	6.67	7.33	8.00
5.....	6.67	7.50	8.33	9.17	10.00
6.....	8.00	9.00	10.00	11.00	12.00
7.....	9.33	10.50	11.67	12.83	14.00
8.....	10.67	12.00	13.33	14.67	16.00
9.....	12.00	13.50	15.00	16.50	18.00
10.....	13.33	15.00	16.67	18.33	20.00
11.....	14.67	16.50	18.33	20.17	22.00
12.....	16.00	18.00	20.00	22.00	24.00
13.....	17.33	19.50	21.67	23.83	26.00
14.....	18.67	21.00	23.33	25.67	28.00
15.....	20.00	22.50	25.00	27.50	30.00
16.....	21.33	24.00	26.67	29.33	32.00
17.....	22.67	25.50	28.33	31.17	34.00
18.....	24.00	27.00	30.00	33.00	36.00
19.....	25.33	28.50	31.67	34.83	38.00
20.....	26.67	30.00	33.33	36.67	40.00
21.....	28.00	31.50	35.00	38.50	42.00
22.....	29.33	33.00	36.67	40.33	44.00
23.....	30.67	34.50	38.33	42.17	46.00
24.....	32.00	36.00	40.00	44.00	48.00
25.....	33.33	37.50	41.67	45.83	50.00
26.....	34.67	39.00	43.33	47.67	52.00
27.....	36.00	40.50	45.00	49.50	54.00
28.....	37.33	42.00	46.67	51.33	56.00
29.....	38.67	43.50	48.33	53.17	58.00
30.....	40.00	45.00	50.00	55.00	60.00
Months.					
January.....	40.00	45.00	50.00	55.00	60.00
February.....	40.00	45.00	50.00	55.00	60.00
March.....	40.00	45.00	50.00	55.00	60.00
April.....	40.00	45.00	50.00	55.00	60.00
May.....	40.00	45.00	50.00	55.00	60.00
June.....	40.00	45.00	50.00	55.00	60.00
July.....	40.00	45.00	50.00	55.00	60.00
August.....	40.00	45.00	50.00	55.00	60.00
September....	40.00	45.00	50.00	55.00	60.00
October.....	40.00	45.00	50.00	55.00	60.00
November....	40.00	45.00	50.00	55.00	60.00
December....	40.00	45.00	50.00	55.00	60.00
Yearly salary.	480.00	540.00	600.00	660.00	720.00

Salary tables—Continued.

Days.	\$780	\$800	\$840	\$900	\$960
1.....	\$2.17	\$2.22	\$2.33	\$2.50	\$2.67
2.....	4.33	4.44	4.67	5.00	5.33
3.....	6.50	6.67	7.00	7.50	8.00
4.....	8.67	8.89	9.33	10.00	10.67
5.....	10.83	11.11	11.67	12.50	13.33
6.....	13.00	13.33	14.00	15.00	16.00
7.....	15.17	15.56	16.33	17.50	18.67
8.....	17.33	17.78	18.67	20.00	21.33
9.....	19.50	20.00	21.00	22.50	24.00
10.....	21.67	22.22	23.33	25.00	26.67
11.....	23.83	24.44	25.67	27.50	29.33
12.....	26.00	26.67	28.00	30.00	32.00
13.....	28.17	28.89	30.33	32.50	34.67
14.....	30.33	31.11	32.67	35.00	37.33
15.....	32.50	33.33	35.00	37.50	40.00
16.....	34.67	35.56	37.33	40.00	42.67
17.....	36.83	37.78	39.67	42.50	45.33
18.....	39.00	40.00	42.00	45.00	48.00
19.....	41.17	42.22	44.33	47.50	50.67
20.....	43.33	44.44	46.67	50.00	53.33
21.....	45.50	46.67	49.00	52.50	56.00
22.....	47.67	48.89	51.33	55.00	58.67
23.....	49.83	51.11	53.67	57.50	61.33
24.....	52.00	53.33	56.00	60.00	64.00
25.....	54.17	55.56	58.33	62.50	66.67
26.....	56.33	57.78	60.67	65.00	69.33
27.....	58.50	60.00	63.00	67.50	72.00
28.....	60.67	62.22	65.33	70.00	74.67
29.....	62.83	64.44	67.67	72.50	77.33
30.....	65.00	66.67	70.00	75.00	80.00
Months.					
January.....	65.00	66.66	70.00	75.00	80.00
February.....	65.00	66.67	70.00	75.00	80.00
March.....	65.00	66.67	70.00	75.00	80.00
April.....	65.00	66.66	70.00	75.00	80.00
May.....	65.00	66.67	70.00	75.00	80.00
June.....	65.00	66.67	70.00	75.00	80.00
July.....	65.00	66.66	70.00	75.00	80.00
August.....	65.00	66.67	70.00	75.00	80.00
September.....	65.00	66.67	70.00	75.00	80.00
October.....	65.00	66.66	70.00	75.00	80.00
November.....	65.00	66.67	70.00	75.00	80.00
December.....	65.00	66.67	70.00	75.00	80.00
Yearly salary.	780.00	800.00	840.00	900.00	960.00

Salary tables—Continued.

Days.	\$1,000	\$1,020	\$1,080	\$1,100	\$1,140
1	\$2.78	\$2.83	\$3.00	\$3.06	\$3.17
2	5.56	5.67	6.00	6.11	6.33
3	8.33	8.50	9.00	9.17	9.50
4	11.11	11.33	12.00	12.22	12.67
5	13.89	14.17	15.00	15.28	15.83
6	16.67	17.00	18.00	18.33	19.00
7	19.44	19.83	21.00	21.39	22.17
8	22.22	22.67	24.00	24.44	25.33
9	25.00	25.50	27.00	27.50	28.50
10	27.78	28.33	30.00	30.56	31.67
11	30.56	31.17	33.00	33.61	34.83
12	33.33	34.00	36.00	36.67	38.00
13	36.11	36.83	39.00	39.72	41.17
14	38.89	39.67	42.00	42.78	44.33
15	41.67	42.50	45.00	45.83	47.50
16	44.44	45.33	48.00	48.89	50.67
17	47.22	48.17	51.00	51.94	53.83
18	50.00	51.00	54.00	55.00	57.00
19	52.78	53.83	57.00	58.06	60.17
20	55.56	56.67	60.00	61.11	63.33
21	58.33	59.50	63.00	64.17	66.50
22	61.11	62.33	66.00	67.22	69.67
23	63.89	65.17	69.00	70.28	72.83
24	66.67	68.00	72.00	73.33	76.00
25	69.44	70.83	75.00	76.39	79.17
26	72.22	73.67	78.00	79.44	82.33
27	75.00	76.50	81.00	82.50	85.50
28	77.78	79.33	84.00	85.56	88.67
29	80.56	82.17	87.00	88.61	91.83
30	83.33	85.00	90.00	91.67	95.00
Months.					
January	83.33	85.00	90.00	91.66	95.00
February	83.33	85.00	90.00	91.67	95.00
March	83.34	85.00	90.00	91.67	95.00
April	83.33	85.00	90.00	91.66	95.00
May	83.33	85.00	90.00	91.67	95.00
June	83.34	85.00	90.00	91.67	95.00
July	83.33	85.00	90.00	91.66	95.00
August	83.33	85.00	90.00	91.67	95.00
September	83.34	85.00	90.00	91.67	95.00
October	83.33	85.00	90.00	91.66	95.00
November	83.33	85.00	90.00	91.67	95.00
December	83.34	85.00	90.00	91.67	95.00
Yearly salary	1,000.00	1,020.00	1,080.00	1,100.00	1,140.00

Salary tables—Continued.

Days.	\$1,200	\$1,250	\$1,260	\$1,300	\$1,320
1.....	\$3.33	\$3.47	\$3.50	\$3.61	\$3.67
2.....	6.67	6.94	7.00	7.22	7.33
3.....	10.00	10.42	10.50	10.83	11.00
4.....	13.33	13.89	14.00	14.44	14.67
5.....	16.67	17.36	17.50	18.06	18.33
6.....	20.00	20.83	21.00	21.67	22.00
7.....	23.33	24.31	24.50	25.28	25.67
8.....	26.67	27.78	28.00	28.89	29.33
9.....	30.00	31.25	31.50	32.50	33.00
10.....	33.33	34.72	35.00	36.11	36.67
11.....	36.67	38.19	38.50	39.72	40.33
12.....	40.00	41.67	42.00	43.33	44.00
13.....	43.33	45.14	45.50	46.94	47.67
14.....	46.67	48.61	49.00	50.56	51.33
15.....	50.00	52.08	52.50	54.17	55.00
16.....	53.33	55.56	56.00	57.78	58.67
17.....	56.67	59.03	59.50	61.39	62.33
18.....	60.00	62.50	63.00	65.00	66.00
19.....	63.33	65.97	66.50	68.61	69.67
20.....	66.67	69.44	70.00	72.22	73.33
21.....	70.00	72.92	73.50	75.83	77.00
22.....	73.33	76.39	77.00	79.44	80.67
23.....	76.67	79.86	80.50	83.06	84.33
24.....	80.00	83.33	84.00	86.67	88.00
25.....	83.33	86.81	87.50	90.28	91.67
26.....	86.67	90.28	91.00	93.89	95.33
27.....	90.00	93.75	94.50	97.50	99.00
28.....	93.33	97.22	98.00	101.11	102.67
29.....	96.67	100.69	101.50	104.72	106.33
30.....	100.00	104.17	105.00	108.33	110.00
Months.					
January.....	\$100.00	\$104.16	\$105.00	\$108.33	\$110.00
February.....	100.00	104.17	105.00	108.33	110.00
March.....	100.00	104.17	105.00	108.34	110.00
April.....	100.00	104.16	105.00	108.33	110.00
May.....	100.00	104.17	105.00	108.33	110.00
June.....	100.00	104.17	105.00	108.34	110.00
July.....	100.00	104.16	105.00	108.33	110.00
August.....	100.00	104.17	105.00	108.33	110.00
September....	100.00	104.17	105.00	108.34	110.00
October.....	100.00	104.16	105.00	108.33	110.00
November....	100.00	104.17	105.00	108.33	110.00
December....	100.00	104.17	105.00	108.34	110.00
Yearly salary.	1,200.00	1,250.00	1,260.00	1,300.00	1,320.00

Salary tables—Continued.

Days.	\$1,380	\$1,400	\$1,440	\$1,500	\$1,560
1.....	\$3.83	\$3.89	\$4.00	\$4.17	\$4.33
2.....	7.67	7.78	8.00	8.33	8.67
3.....	11.50	11.67	12.00	12.50	13.00
4.....	15.33	15.56	16.00	16.67	17.33
5.....	19.17	19.44	20.00	20.83	21.67
6.....	23.00	23.33	24.00	25.00	26.00
7.....	26.83	27.22	28.00	29.17	30.33
8.....	30.67	31.11	32.00	33.33	34.67
9.....	34.50	35.00	36.00	37.50	39.00
10.....	38.33	38.89	40.00	41.67	43.33
11.....	42.17	42.78	44.00	45.83	47.67
12.....	46.00	46.67	48.00	50.00	52.00
13.....	49.83	50.56	52.00	54.17	56.33
14.....	53.67	54.44	56.00	58.33	60.67
15.....	57.50	58.33	60.00	62.50	65.00
16.....	61.33	62.22	64.00	66.67	69.33
17.....	65.17	66.11	68.00	70.83	73.67
18.....	69.00	70.00	72.00	75.00	78.00
19.....	72.83	73.89	76.00	79.17	82.33
20.....	76.67	77.78	80.00	83.33	86.67
21.....	80.50	81.67	84.00	87.50	91.00
22.....	84.33	85.56	88.00	91.67	95.33
23.....	88.17	89.44	92.00	95.83	99.67
24.....	92.00	93.33	96.00	100.00	104.00
25.....	95.83	97.22	100.00	104.17	108.33
26.....	99.67	101.11	104.00	108.33	112.67
27.....	103.50	105.00	108.00	112.50	117.00
28.....	107.33	108.89	112.00	116.67	121.33
29.....	111.17	112.78	116.00	120.83	125.67
30.....	115.00	116.67	120.00	125.00	130.00
Months.					
January.....	115.00	116.66	120.00	125.00	130.00
February.....	115.00	116.67	120.00	125.00	130.00
March.....	115.00	116.67	120.00	125.00	130.00
April.....	115.00	116.66	120.00	125.00	130.00
May.....	115.00	116.67	120.00	125.00	130.00
June.....	115.00	116.67	120.00	125.00	130.00
July.....	115.00	116.66	120.00	125.00	130.00
August.....	115.00	116.67	120.00	125.00	130.00
September.....	115.00	116.67	120.00	125.00	130.00
October.....	115.00	116.66	120.00	125.00	130.00
November.....	115.00	116.67	120.00	125.00	130.00
December.....	115.00	116.67	120.00	125.00	130.00
Yearly salary.	1,380.00	1,400.00	1,440.00	1,500.00	1,560.00

Salary tables—Continued.

Days.	\$1,600	\$1,620	\$1,680	\$1,700	\$1,720
1.....	\$4.44	\$4.50	\$4.67	\$4.72	\$4.78
2.....	8.89	9.00	9.33	9.44	9.56
3.....	13.33	13.50	14.00	14.17	14.33
4.....	17.78	18.00	18.67	18.89	19.11
5.....	22.22	22.50	23.33	23.61	23.89
6.....	26.67	27.00	28.00	28.33	28.67
7.....	31.11	31.50	32.67	33.06	33.44
8.....	35.56	36.00	37.33	37.78	38.22
9.....	40.00	40.50	42.00	42.50	43.00
10.....	44.44	45.00	46.67	47.22	47.78
11.....	48.89	49.50	51.33	51.94	52.56
12.....	53.33	54.00	56.00	56.67	57.33
13.....	57.78	58.50	60.67	61.39	62.11
14.....	62.22	63.00	65.33	66.11	66.89
15.....	66.67	67.50	70.00	70.83	71.67
16.....	71.11	72.00	74.67	75.56	76.44
17.....	75.56	76.50	79.33	80.28	81.22
18.....	80.00	81.00	84.00	85.00	86.00
19.....	84.44	85.50	88.67	89.72	90.78
20.....	88.89	90.00	93.33	94.44	95.56
21.....	93.33	94.50	98.00	99.17	100.33
22.....	97.78	99.00	102.67	103.89	105.11
23.....	102.22	103.50	107.33	108.61	109.89
24.....	106.67	108.00	112.00	113.33	114.67
25.....	111.11	112.50	116.67	118.06	119.44
26.....	115.56	117.00	121.33	122.78	124.22
27.....	120.00	121.50	126.00	127.50	129.00
28.....	124.44	126.00	130.67	132.22	133.78
29.....	128.89	130.50	135.33	136.94	138.56
30.....	133.33	135.00	140.00	141.67	143.33
Months.					
January.....	133.33	135.00	140.00	141.66	143.33
February.....	133.33	135.00	140.00	141.67	143.33
March.....	133.34	135.00	140.00	141.67	143.34
April.....	133.33	135.00	140.00	141.66	143.33
May.....	133.33	135.00	140.00	141.67	143.33
June.....	133.34	135.00	140.00	141.67	143.34
July.....	133.33	135.00	140.00	141.66	143.33
August.....	133.33	135.00	140.00	141.67	143.33
September.....	133.34	135.00	140.00	141.67	143.34
October.....	133.33	135.00	140.00	141.66	143.33
November....	133.33	135.00	140.00	141.67	143.33
December....	133.34	135.00	140.00	141.67	143.34
Yearly salary.	1,600.00	1,620.00	1,680.00	1,700.00	1,720.00

Salary tables—Continued.

Days.	\$1,740	\$1,800	\$1,860	\$1,900	\$1,920
1.....	\$4.83	\$5.00	\$5.17	\$5.28	\$5.33
2.....	9.67	10.00	10.33	10.56	10.67
3.....	14.50	15.00	15.50	15.83	16.00
4.....	19.33	20.00	20.67	21.11	21.33
5.....	24.17	25.00	25.83	26.39	26.67
6.....	29.00	30.00	31.00	31.67	32.00
7.....	33.83	35.00	36.17	36.94	37.33
8.....	38.67	40.00	41.33	42.22	42.67
9.....	43.50	45.00	46.50	47.50	48.00
10.....	48.33	50.00	51.67	52.78	53.33
11.....	53.17	55.00	56.83	58.06	58.67
12.....	58.00	60.00	62.00	63.33	64.00
13.....	62.83	65.00	67.17	68.61	69.33
14.....	67.67	70.00	72.33	73.89	74.67
15.....	72.50	75.00	77.50	79.17	80.00
16.....	77.33	80.00	82.67	84.44	85.33
17.....	82.17	85.00	87.83	89.72	90.67
18.....	87.00	90.00	93.00	95.00	96.00
19.....	91.83	95.00	98.17	100.28	101.33
20.....	96.67	100.00	103.33	105.56	106.67
21.....	101.50	105.00	108.50	110.83	112.00
22.....	106.33	110.00	113.67	116.11	117.33
23.....	111.17	115.00	118.83	121.39	122.67
24.....	116.00	120.00	124.00	126.67	128.00
25.....	120.83	125.00	129.17	131.94	133.33
26.....	125.67	130.00	134.33	137.22	138.67
27.....	130.50	135.00	139.50	142.50	144.00
28.....	135.33	140.00	144.67	147.78	149.33
29.....	140.17	145.00	149.83	153.06	154.67
30.....	145.00	150.00	155.00	158.33	160.00
Months.					
January.....	145.00	150.00	155.00	158.33	160.00
February.....	145.00	150.00	155.00	158.33	160.00
March.....	145.00	150.00	155.00	158.34	160.00
April.....	145.00	150.00	155.00	158.33	160.00
May.....	145.00	150.00	155.00	158.33	160.00
June.....	145.00	150.00	155.00	158.34	160.00
July.....	145.00	150.00	155.00	158.33	160.00
August.....	145.00	150.00	155.00	158.33	160.00
September....	145.00	150.00	155.00	158.34	160.00
October.....	145.00	150.00	155.00	158.33	160.00
November.....	145.00	150.00	155.00	158.33	160.00
December....	145.00	150.00	155.00	158.34	160.00
Yearly salary.	1,740.00	1,800.00	1,860.00	1,900.00	1,920.00

Salary tables—Continued.

Days.	\$1,980	\$2,000	\$2,040	\$2,100	\$2,160
1.....	\$5.50	\$5.56	\$5.67	\$5.83	\$6.00
2.....	11.00	11.11	11.33	11.67	12.00
3.....	16.50	16.67	17.00	17.50	18.00
4.....	22.00	22.22	22.67	23.33	24.00
5.....	27.50	27.78	28.33	29.17	30.00
6.....	33.00	33.33	34.00	35.00	36.00
7.....	38.50	38.89	39.67	40.83	42.00
8.....	44.00	44.44	45.33	46.67	48.00
9.....	49.50	50.00	51.00	52.50	54.00
10.....	55.00	55.56	56.67	58.33	60.00
11.....	60.50	61.11	62.33	64.17	66.00
12.....	66.00	66.67	68.00	70.00	72.00
13.....	71.50	72.22	73.67	75.83	78.00
14.....	77.00	77.78	79.33	81.67	84.00
15.....	82.50	83.33	85.00	87.50	90.00
16.....	88.00	88.89	90.67	93.33	96.00
17.....	93.50	94.44	96.33	99.17	102.00
18.....	99.00	100.00	102.00	105.00	108.00
19.....	104.50	105.56	107.67	110.83	114.00
20.....	110.00	111.11	113.33	116.67	120.00
21.....	115.50	116.67	119.00	122.50	126.00
22.....	121.00	122.22	124.67	128.33	132.00
23.....	126.50	127.78	130.33	134.17	138.00
24.....	132.00	133.33	136.00	140.00	144.00
25.....	137.50	138.89	141.67	145.83	150.00
26.....	143.00	144.44	147.33	151.67	156.00
27.....	148.50	150.00	153.00	157.50	162.00
28.....	154.00	155.56	158.67	163.33	168.00
29.....	159.50	161.11	164.33	169.17	174.00
30.....	165.00	166.67	170.00	175.00	180.00
Months.					
January.....	165.00	166.66	170.00	175.00	180.00
February.....	165.00	166.67	170.00	175.00	180.00
March.....	165.00	166.67	170.00	175.00	180.00
April.....	165.00	166.66	170.00	175.00	180.00
May.....	165.00	166.67	170.00	175.00	180.00
June.....	165.00	166.67	170.00	175.00	180.00
July.....	165.00	166.66	170.00	175.00	180.00
August.....	165.00	166.67	170.00	175.00	180.00
September....	165.00	166.67	170.00	175.00	180.00
October.....	165.00	166.66	170.00	175.00	180.00
November.....	165.00	166.67	170.00	175.00	180.00
December.....	165.00	166.67	170.00	175.00	180.00
Yearly salary.	1,980.00	2,000.00	2,040.00	2,100.00	2,160.00

Salary tables—Continued.

Days.	\$2,200	\$2,220	\$2,250	\$2,280	\$2,400
1.....	\$6.11	\$6.17	\$6.25	\$6.33	\$6.67
2.....	12.22	12.33	12.50	12.67	13.33
3.....	18.33	18.50	18.75	19.00	20.00
4.....	24.44	24.67	25.00	25.33	26.67
5.....	30.56	30.83	31.25	31.67	33.33
6.....	36.67	37.00	37.50	38.00	40.00
7.....	42.78	43.17	43.75	44.33	46.67
8.....	48.89	49.33	50.00	50.67	53.33
9.....	55.00	55.50	56.25	57.00	60.00
10.....	61.11	61.67	62.50	63.33	66.67
11.....	67.22	67.83	68.75	69.67	73.33
12.....	73.33	74.00	75.00	76.00	80.00
13.....	79.44	80.17	81.25	82.33	86.67
14.....	85.56	86.33	87.50	88.67	93.33
15.....	91.67	92.50	93.75	95.00	100.00
16.....	97.78	98.67	100.00	101.33	106.67
17.....	103.89	104.83	106.25	107.67	113.33
18.....	110.00	111.00	112.50	114.00	120.00
19.....	116.11	117.17	118.75	120.33	126.67
20.....	122.22	123.33	125.00	126.67	133.33
21.....	128.33	129.50	131.25	133.00	140.00
22.....	134.44	135.67	137.50	139.33	146.67
23.....	140.56	141.83	143.75	145.67	153.33
24.....	146.67	148.00	150.00	152.00	160.00
25.....	152.78	154.17	156.25	158.33	166.67
26.....	158.89	160.33	162.50	164.67	173.33
27.....	165.00	166.50	168.75	171.00	180.00
28.....	171.11	172.67	175.00	177.33	186.67
29.....	177.22	178.83	181.25	183.67	193.33
30.....	183.33	185.00	187.50	190.00	200.00
Months.					
January.....	183.33	185.00	187.50	190.00	200.00
February.....	183.33	185.00	187.50	190.00	200.00
March.....	183.34	185.00	187.50	190.00	200.00
April.....	183.33	185.00	187.50	190.00	200.00
May.....	183.33	185.00	187.50	190.00	200.00
June.....	183.34	185.00	187.50	190.00	200.00
July.....	183.33	185.00	187.50	190.00	200.00
August.....	183.33	185.00	187.50	190.00	200.00
September....	183.34	185.00	187.50	190.00	200.00
October.....	183.33	185.00	187.50	190.00	200.00
November....	183.33	185.00	187.50	190.00	200.00
December....	183.34	185.00	187.50	190.00	200.00
Yearly salary.	2,200.00	2,220.00	2,250.00	2,280.00	2,400.00

Salary tables—Continued.

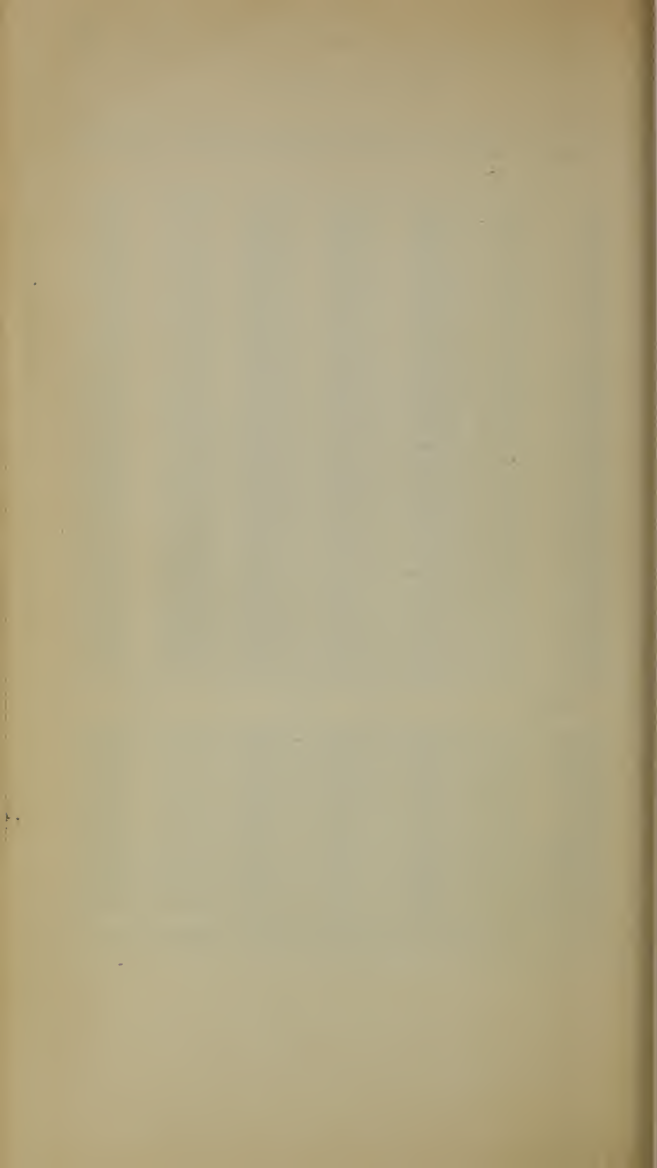
Days.	\$2,500	\$2,520	\$2,640	\$2,700	\$2,750
1.....	\$6.94	\$7.00	\$7.33	\$7.50	\$7.64
2.....	13.89	14.00	14.67	15.00	15.28
3.....	20.83	21.00	22.00	22.50	22.92
4.....	27.78	28.00	29.33	30.00	30.56
5.....	34.72	35.00	36.67	37.50	38.19
6.....	41.67	42.00	44.00	45.00	45.83
7.....	48.61	49.00	51.33	52.50	53.47
8.....	55.56	56.00	58.67	60.00	61.11
9.....	62.50	63.00	66.00	67.50	68.75
10.....	69.44	70.00	73.33	75.00	76.39
11.....	76.39	77.00	80.67	82.50	84.03
12.....	83.33	84.00	88.00	90.00	91.67
13.....	90.28	91.00	95.33	97.50	99.31
14.....	97.22	98.00	102.67	105.00	106.94
15.....	104.17	105.00	110.00	112.50	114.58
16.....	111.11	112.00	117.33	120.00	122.22
17.....	118.06	119.00	124.67	127.50	129.86
18.....	125.00	126.00	132.00	135.00	137.50
19.....	131.94	133.00	139.33	142.50	145.14
20.....	138.89	140.00	146.67	150.00	152.78
21.....	145.83	147.00	154.00	157.50	160.42
22.....	152.78	154.00	161.33	165.00	168.06
23.....	159.72	161.00	168.67	172.50	175.69
24.....	166.67	168.00	176.00	180.00	183.33
25.....	173.61	175.00	183.33	187.50	190.97
26.....	180.56	182.00	190.67	195.00	198.61
27.....	187.50	189.00	198.00	202.50	206.25
28.....	194.44	196.00	205.33	210.00	213.89
29.....	201.39	203.00	212.67	217.50	221.53
30.....	208.33	210.00	220.00	225.00	229.17
Months.					
January.....	208.33	210.00	220.00	225.00	229.16
February.....	208.33	210.00	220.00	225.00	229.17
March.....	208.34	210.00	220.00	225.00	229.17
April.....	208.33	210.00	220.00	225.00	229.16
May.....	208.33	210.00	220.00	225.00	229.17
June.....	208.34	210.00	220.00	225.00	229.17
July.....	208.33	210.00	220.00	225.00	229.16
August.....	208.33	210.00	220.00	225.00	229.17
September....	208.34	210.00	220.00	225.00	229.17
October.....	208.33	210.00	220.00	225.00	229.16
November....	208.33	210.00	220.00	225.00	229.17
December....	208.34	210.00	220.00	225.00	229.17
Yearly salary.	2,500.00	2,520.00	2,640.00	2,700.00	2,750.00

Salary tables—Continued.

Days.	\$2,760	\$2,820	\$3,000	\$3,250	\$3,500
1.....	\$7.67	\$7.83	\$8.33	\$9.03	\$9.72
2.....	15.33	15.67	16.67	18.06	19.44
3.....	23.00	23.50	25.00	27.08	29.17
4.....	30.67	31.33	33.33	36.11	38.89
5.....	38.33	39.17	41.67	45.14	48.61
6.....	46.00	47.00	50.00	54.17	58.33
7.....	53.67	54.83	58.33	63.19	68.06
8.....	61.33	62.67	66.67	72.22	77.78
9.....	69.00	70.50	75.00	81.25	87.50
10.....	76.67	78.33	83.33	90.28	97.22
11.....	84.33	86.17	91.67	99.31	106.94
12.....	92.00	94.00	100.00	108.33	116.67
13.....	99.67	101.83	108.33	117.36	126.39
14.....	107.33	109.67	116.67	126.39	136.11
15.....	115.00	117.50	125.00	135.42	145.83
16.....	122.67	125.33	133.33	144.44	155.56
17.....	130.33	133.17	141.67	153.47	165.28
18.....	138.00	141.00	150.00	162.50	175.00
19.....	145.67	148.83	158.33	171.53	184.72
20.....	153.33	156.67	166.67	180.56	194.44
21.....	161.00	164.50	175.00	189.58	204.17
22.....	168.67	172.33	183.33	198.61	213.89
23.....	176.33	180.17	191.67	207.64	223.61
24.....	184.00	188.00	200.00	216.67	233.33
25.....	191.67	195.83	208.33	225.69	243.06
26.....	199.33	203.67	216.67	234.72	252.78
27.....	207.00	211.50	225.00	243.75	262.50
28.....	214.67	219.33	233.33	252.78	272.22
29.....	222.33	227.17	241.67	261.81	281.94
30.....	230.00	235.00	250.00	270.83	291.67
Months.					
January.....	230.00	235.00	250.00	270.83	291.66
February.....	230.00	235.00	250.00	270.83	291.67
March.....	230.00	235.00	250.00	270.84	291.67
April.....	230.00	235.00	250.00	270.83	291.66
May.....	230.00	235.00	250.00	270.83	291.67
June.....	230.00	235.00	250.00	270.84	291.67
July.....	230.00	235.00	250.00	270.83	291.66
August.....	230.00	235.00	250.00	270.83	291.67
September....	230.00	235.00	250.00	270.84	291.67
October.....	230.00	235.00	250.00	270.83	291.66
November....	230.00	235.00	250.00	270.83	291.67
December.....	230.00	235.00	250.00	270.84	291.67
Yearly salary.	2,760.00	2,820.00	3,000.00	3,250.00	3,500.00

Salary tables—Continued.

Days.	\$3,750	\$4,000	\$4,500	\$5,000	\$12,000
1.....	\$10.42	\$11.11	\$12.50	\$13.89	\$33.33
2.....	20.83	22.22	25.00	27.78	66.67
3.....	31.25	33.33	37.50	41.67	100.00
4.....	41.67	44.44	50.00	55.56	133.33
5.....	52.08	55.56	62.50	69.44	166.67
6.....	62.50	66.67	75.00	83.33	200.00
7.....	72.92	77.78	87.50	97.22	233.33
8.....	83.33	88.89	100.00	111.11	266.67
9.....	93.75	100.00	112.50	125.00	300.00
10.....	104.17	111.11	125.00	138.89	333.33
11.....	114.58	122.22	137.50	152.78	366.67
12.....	125.00	133.33	150.00	166.67	400.00
13.....	135.42	144.44	162.50	180.56	433.33
14.....	145.83	155.56	175.00	194.44	466.67
15.....	156.25	166.67	187.50	208.33	500.00
16.....	166.67	177.78	200.00	222.22	533.33
17.....	177.08	188.89	212.50	236.11	566.67
18.....	187.50	200.00	225.00	250.00	600.00
19.....	197.92	211.11	237.50	263.89	633.33
20.....	208.33	222.22	250.00	277.78	666.67
21.....	218.75	233.33	262.50	291.67	700.00
22.....	229.17	244.44	275.00	305.56	733.33
23.....	239.58	255.56	287.50	319.44	766.67
24.....	250.00	266.67	300.00	333.33	800.00
25.....	260.42	277.78	312.50	347.22	833.33
26.....	270.83	288.89	325.00	361.11	866.67
27.....	281.25	300.00	337.50	375.00	900.00
28.....	291.67	311.11	350.00	388.89	933.33
29.....	302.08	322.22	362.50	402.78	966.67
30.....	312.50	333.33	375.00	416.67	1,000.00
Months.					
January.....	312.50	333.33	375.00	416.66	1,000.00
February.....	312.50	333.33	375.00	416.67	1,000.00
March.....	312.50	333.34	375.00	416.67	1,000.00
April.....	312.50	333.33	375.00	416.66	1,000.00
May.....	312.50	333.33	375.00	416.67	1,000.00
June.....	312.50	333.34	375.00	416.67	1,000.00
July.....	312.50	333.33	375.00	416.66	1,000.00
August.....	312.50	333.33	375.00	416.67	1,000.00
September....	312.50	333.34	375.00	416.67	1,000.00
October.....	312.50	333.33	375.00	416.66	1,000.00
November....	312.50	333.33	375.00	416.67	1,000.00
December....	312.50	333.34	375.00	416.67	1,000.00
Yearly salary.	3,750.00	4,000.00	4,500.00	5,000.00	12,000.00



APPENDIX C.

PROVISIONS OF LAW AFFECTING THE FISCAL
TRANSACTIONS OF THE DEPARTMENT
OF AGRICULTURE.



PROVISIONS OF LAW AFFECTING THE FISCAL TRANSACTIONS OF THE DEPARTMENT OF AGRICULTURE.

REV. ST. SEC. 3677.

Control of appropriations of the department.

SEC. 3677. The Commissioner of Agriculture shall direct and superintend the expenditure of all money appropriated to the Department and render accounts thereof.

The designation of Commissioner is changed to Secretary of Agriculture by act February 1, 1889, c. 122.

ACT JULY 31, 1894, c. 174. (28 Stat. 162.)

Comptroller of Treasury to prescribe forms of keeping and rendering accounts.

SEC. 5. The Comptroller of the Treasury shall, under the direction of the Secretary of the Treasury, prescribe the forms of keeping and rendering all public accounts, except those relating to the postal revenues and expenditures therefrom.

Act July 31, 1894, c. 174, s. 5, 28 Stat. 206.

Certified balances conclusive on departments; revision of accounts; accepting payment on auditor's settlement, conclusive; decisions of auditors to be examined by comptroller; comptroller's decisions to govern.

SEC. 8. The balances which may from time to time be certified by the Auditors to the Division of Bookkeeping and Warrants, or to the Postmaster-General, upon the settlements of public accounts, shall be final and conclusive upon the Executive Branch of the Government, except that any person whose accounts may have been settled, the head of the Executive Department, or of the board, commission, or establishment not under the jurisdiction of an Executive Department, to which the account pertains, or the Comptroller of the Treasury, may, within a year, obtain a revision of the said account by the Comptroller of the Treasury, whose decision upon such revision shall be final and conclusive upon the Executive Branch

of the Government: *Provided*, That the Secretary of the Treasury may, when in his judgment the interests of the Government require it, suspend payment and direct the re-examination of any account.

Upon a certificate by the Comptroller of the Treasury of any differences ascertained by him upon revision the Auditor who shall have audited the account shall state an account of such differences, and certify it to the Division of Bookkeeping and Warrants, except that balances found and accounts stated as aforesaid by the Auditor for the Post-Office Department for postal revenues and expenditures therefrom shall be certified to the Postmaster-General.

Any person accepting payment under a settlement by an Auditor shall be thereby precluded from obtaining a revision of such settlement as to any items upon which payment is accepted; but nothing in this Act shall prevent an Auditor from suspending items in an account in order to obtain further evidence or explanations necessary to their settlement. When suspended items are finally settled a revision may be had as in the case of the original settlement. Action upon any account or business shall not be delayed awaiting applications for revision: *Provided*, That the Secretary of the Treasury shall make regulations fixing the time which shall expire before a warrant is issued in payment of an account certified as provided in sections seven and eight of this Act.

The Auditors shall, under the direction of the Comptroller of the Treasury, preserve, with their vouchers and certificates, all accounts which have been finally adjusted.

All decisions by Auditors making an original construction or modifying an existing construction of statutes shall be forthwith reported to the Comptroller of the Treasury, and items in any account affected by such decisions shall be suspended and payment thereof withheld until the Comptroller of the Treasury shall approve, disapprove, or modify such decisions and certify his actions to the Auditor. All decisions made by the Comptroller of the Treasury under this Act shall be forthwith transmitted to the Auditor or Auditors whose duties are affected thereby.

Disbursing officers, or the head of any Executive Department, or other establishment not under any of the Executive Departments, may apply for and the Comptroller of the Treasury shall render his decision upon any question involving a payment to be made by them or under them,

which decision, when rendered, shall govern the Auditor and the Comptroller of the Treasury in passing upon the account containing said disbursement.

Act July 31, 1894, c. 174, s. 8, 28 Stat. 207.

Time and manner of rendering accounts; advances of money withheld on delinquency; annual report of delinquencies.

SEC. 12. All monthly accounts shall be mailed or otherwise sent to the proper officer at Washington within ten days after the end of the month to which they relate, and quarterly and other accounts within twenty days after the period to which they relate, and shall be transmitted to and received by the Auditors within twenty days of their actual receipt at the proper office in Washington in the case of monthly, and sixty days in the case of quarterly and other accounts. Should there be any delinquency in this regard at the time of the receipt by the Auditor of a requisition for an advance of money, he shall disapprove the requisition, which he may also do for other reasons arising out of the condition of the officer's accounts for whom the advance is requested; but the Secretary of the Treasury may overrule the Auditor's decision as to the sufficiency of these latter reasons: *Provided*, That the Secretary of the Treasury shall prescribe suitable rules and regulations, and may make orders in particular cases, relaxing the requirement of mailing or otherwise sending accounts, as aforesaid, within ten or twenty days, or waiving delinquency, in such cases only in which there is, or is likely to be, a manifest physical difficulty in complying with the same, it being the purpose of this provision to require the prompt rendition of accounts without regard to the mere convenience of the officers, and to forbid the advance of money to those delinquent in rendering them: *Provided further*, That should there be a delay by the administrative Departments beyond the aforesaid twenty or sixty days in transmitting accounts, an order of the President, or, in the event of the absence from the seat of Government or sickness of the President, an order of the Secretary of the Treasury, in the particular case, shall be necessary to authorize the advance of money requested: * * *

The Secretary of the Treasury shall, on the first Monday of January in each year, make report to Congress of such officers and administrative departments and offices of the Government as were, respectively, at any time during the last preceding fiscal year delinquent in rendering or transmitting accounts to the proper offices in Washington and

the cause therefor, and in each case indicating whether the delinquency was waived, together with such officers * * * as were found upon final settlement of their accounts to have been indebted to the Government, with the amount of such indebtedness in each case, and who, at the date of making report, had failed to pay the same into the Treasury of the United States.

Act July 31, 1894, c. 174, s. 12, 28 Stat. 209, as amended by act March 2, 1895, c. 177, s. 4, 28 Stat. 807, and act May 28, 1896, c. 252, s. 4, 29 Stat. 179.

Regulations by heads of departments for administrative examination of accounts.

SEC. 22. * * * It shall also be the duty of the heads of the several Executive Departments and of the proper officers of other Government establishments, not within the jurisdiction of any Executive Department, to make appropriate rules and regulations to secure a proper administrative examination of all accounts sent to them, as required by section twelve of this Act, before their transmission to the Auditors, and for the execution of other requirements of this Act in so far as the same relate to the several Departments or establishments.

Act July 31, 1894, c. 174, s. 22, 28 Stat. 210.

ACT AUGUST 23, 1912, c. 350. (37 Stat. 360.)

Administrative examination of accounts; vouchers and pay rolls to be prepared and examined by heads of divisions and bureaus of departments instead of disbursing clerks.

Hereafter the administrative examination of all public accounts, preliminary to their audit by the accounting officers of the Treasury, shall be made as contemplated by the so-called Dockery Act, approved July thirty-first, eighteen hundred and ninety-four, and all vouchers and pay rolls shall be prepared and examined by and through the administrative heads of divisions and bureaus in the executive departments and not by the disbursing clerks of said departments, except those vouchers heretofore prepared outside of Washington may continue to be so prepared and the disbursing officers shall make only such examination of vouchers as may be necessary to ascertain whether they represent legal claims against the United States.

Act August 23, 1912, c. 350, s. 1, 37 Stat. 375.

These are provisions of the legislative, executive, and judicial appropriation act for the fiscal year 1913, cited above.

The provisions of act July 31, 1894, c. 174, mentioned in this paragraph, are set forth above.

REV. ST. SEC. 3679.

Expenditures in excess of appropriations forbidden; acceptance of voluntary service for Government or employment of personal service in excess of that authorized, forbidden; appropriations for contingent expenses or other general purposes to be apportioned in monthly or other allotments; violation of section punishable.

SEC. 3679. No Executive Department or other Government establishment of the United States shall expend, in any one fiscal year, any sum in excess of appropriations made by Congress for that fiscal year, or involve the Government in any contract or other obligation for the future payment of money in excess of such appropriations unless such contract or obligation is authorized by law. Nor shall any Department or any officer of the Government accept voluntary service for the Government or employ personal service in excess of that authorized by law, except in cases of sudden emergency involving the loss of human life or the destruction of property. All appropriations made for contingent expenses or other general purposes, except appropriations made in fulfillment of contract obligations expressly authorized by law, or for objects required or authorized by law without reference to the amounts annually appropriated therefor, shall, on or before the beginning of each fiscal year, be so apportioned by monthly or other allotments as to prevent expenditures in one portion of the year which may necessitate deficiency or additional appropriations to complete the service of the fiscal year for which said appropriations are made; and all such apportionments shall be adhered to and shall not be waived or modified except upon the happening of some extraordinary emergency or unusual circumstance which could not be anticipated at the time of making such apportionment, but this provision shall not apply to the contingent appropriations of the Senate or House of Representatives; and in case said apportionments are waived or modified as herein provided, the same shall be waived or modified in writing by the head of such Executive Department or other Government establishment having control of the expenditure, and the reasons therefor shall be fully set forth in each particular case and communicated to Congress in connection with estimates for any additional appropriations required on account thereof. Any person violating any provision of this section shall be summarily removed from office and may also be punished by a fine

of not less than one hundred dollars or by imprisonment for not less than one month.

Rev. St. sec. 3679, as amended by act March 3, 1905, c. 1481, s. 4, 33 Stat. 1257, and act February 27, 1906, c. 510, s. 4, 34 Stat. 48.

ACT AUGUST 23, 1912, c. 350. (37 Stat. 360.)

Maximum amounts to be expended from contingent funds appropriated, to be apportioned; purchases which can be made from contingent funds not to be made from any other fund.

SEC. 6. That in addition to the apportionment required by the so-called antideficiency Act, approved February twenty-seventh, nineteen hundred and six (Statutes at Large, volume thirty-four, page forty-nine), the head of each executive department shall, on or before the beginning of each fiscal year, apportion to each office or bureau of his department the maximum amount to be expended therefor during the fiscal year out of the contingent fund or funds appropriated for the entire year for the department, and the amounts so apportioned shall not be increased or diminished during the year for which made except upon the written direction of the head of the department, in which there shall be fully expressed his reasons therefor; and hereafter there shall not be purchased out of any other fund any article for use in any office or bureau of any executive department in Washington, District of Columbia, which could be purchased out of the appropriations made for the regular contingent funds of such department or of its offices or bureaus.

Act August 23, 1912, c. 350, s. 6, 37 Stat. 414.

This section is a part of the legislative, executive, and judicial appropriation act for the fiscal year 1913, cited above.

The apportionment required by act February 27, 1906, c. 510, s. 4, is set forth above.

Presenting false claims.

SEC. 35. Whoever shall make or cause to be made, or present or cause to be presented, for payment or approval, to or by any person or officer in the civil, military, or naval service of the United States, any claim upon or against the Government of the United States, or any department or officer thereof, knowing such claim to be false, fictitious, or fraudulent; or whoever, for the purpose of obtaining or aiding to obtain the payment or approval of such claim, shall make or use, or cause to be made or used, any false bill, receipt, voucher, roll, account, claim, certificate, affidavit, or deposition, knowing the same to contain any fraudulent or fictitious statement or entry; or whoever shall

enter into any agreement, combination, or conspiracy to defraud the Government of the United States, or any department or officer thereof, by obtaining or aiding to obtain the payment or allowance of any false or fraudulent claim; * * * shall be fined not more than five thousand dollars, or imprisoned not more than five years, or both. * * *

Act March 4, 1909, c. 321, s. 35, 35 Stat. 1095.

This is a section of "An act to codify, revise, and amend the penal laws of the United States," cited above, incorporating therein provisions of Rev. St. sec. 5438 as amended by act May 30, 1908, c. 235, 35 Stat. 555. Said Rev. St. sec. 5438 and act May 30, 1908, are expressly repealed by section 341 of this act.

ACT MARCH 4, 1911, c. 270. An act to provide punishment for the falsification of accounts and the making of false reports by persons in the employ of the United States. (36 Stat. 1355.)

False entries in accounts or records, or false reports of public or trust moneys or securities; punishment.

That whoever, being an officer, clerk, agent, or other person holding any office or employment under the Government of the United States and, being charged with the duty of keeping accounts or records of any kind, shall, with intent to deceive, mislead, injure, or defraud the United States or any person, make in any such account or record any false or fictitious entry or record of any matter relating to or connected with his duties, or whoever with like intent shall aid or abet any such officer, clerk, agent, or other person in so doing; or whoever, being an officer, clerk, agent, or other person holding any office or employment under the Government of the United States and, being charged with the duty of receiving, holding, or paying over moneys or securities to, for or on behalf of the United States, or of receiving or holding in trust for any person any moneys or securities, shall, with like intent, make a false report of such moneys or securities, or whoever with like intent shall aid or abet any such officer, clerk, agent, or other person in so doing, shall be fined not more than five thousand dollars, or imprisoned not more than ten years, or both.

Act March 4, 1911, c. 270, 36 Stat. 1355.

REV. ST. SEC. 1766.

Payment of compensation to person in arrears to United States, forbidden.

SEC. 1766. No money shall be paid to any person for his compensation who is in arrears to the United States, until he has accounted for and paid into the Treasury all sums

for which he may be liable. In all cases where the pay or salary of any person is withheld in pursuance of this section, the accounting officers of the Treasury, if required to do so by the party, his agent or attorney, shall report forthwith to the Solicitor of the Treasury the balance due; and the Solicitor shall, within sixty days thereafter, order suit to be commenced against such delinquent and his sureties.

ACT MARCH 3, 1893, c. 211. (27 Stat. 675.)

Hours of labor and leaves of absence of clerks and other employees in departments.

SEC. 5. Hereafter it shall be the duty of the heads of the several Executive Departments, in the interest of the public service, to require of all clerks and other employees, of whatever grade or class, in their respective Departments, not less than seven hours of labor each day, except Sundays and days declared public holidays by law or Executive order: *Provided*, That the heads of the Departments may, by special order, stating the reason, further extend the hours of any clerk or employee in their Departments, respectively; but in case of an extension it shall be without additional compensation: *Provided, further*, That the head of any Department may grant thirty days' annual leave with pay in any one year to each clerk or employee: *And provided further*, That where some member of the immediate family of a clerk or employee is afflicted with a contagious disease and requires the care and attendance of such employee, or where his or her presence in the Department would jeopardize the health of fellow-clerks, and in exceptional and meritorious cases, where a clerk or employee is personally ill, and where to limit the annual leave to thirty days in any one calendar year would work peculiar hardship, it may be extended, in the discretion of the head of the Department, with pay, not exceeding thirty days in any one case or in any one calendar year.

This section shall not be construed to mean that so long as a clerk or employee is borne upon the rolls of the Department in excess of the time herein provided for or granted that he or she shall be entitled to pay during the period of such excessive absence, but that the pay shall stop upon the expiration of the granted leave.

Hereafter it shall be the duty of the head of each Executive Department to require monthly reports to be made to him as to the condition of the public business in the several bureaus or offices of his Department at Washington;

and in each case where such reports disclose that the public business is in arrears, the head of the Department in which such arrears exist shall require, as provided herein, an extension of the hours of service to such clerks or employees as may be necessary to bring up such arrears of public business.

Hereafter it shall be the duty of the head of each Executive Department, or other Government establishment at the seat of government, not under an Executive Department, to make at the expiration of each quarter of the fiscal year a written report to the President as to the condition of the public business in his Executive Department or Government establishment, and whether any branch thereof is in arrears.

Act March 3, 1893, c. 211, s. 5, 27 Stat. 715, as amended by act March 15, 1898, c. 68, s. 7, 30 Stat. 316.

These are provisions of the legislative, executive, and judicial appropriation act for the fiscal year 1894, cited above, as amended by the similar appropriation act for the fiscal year 1899 also cited. Provisions relating to the subject of this section, contained in the similar appropriation act for the fiscal year 1884, act March 3, 1883, c. 128, s. 4, 22 Stat. 563, were substantially incorporated in said act March 3, 1893, c. 211, as originally enacted.

ACT JULY 7, 1898, c. 571. (30 Stat. 652.)

Annual leave of absence, notwithstanding sick leave.

Nothing contained in section seven of the Act making appropriations for legislative, executive, and judicial expenses of the Government for the fiscal year eighteen hundred and ninety-nine, approved March fifteenth, eighteen hundred and ninety-eight, shall be construed to prevent the head of any Executive Department from granting thirty days' annual leave with pay in any one year to a clerk or employee, notwithstanding such clerk or employee may have had during such year not exceeding thirty days' leave with pay on account of sickness as provided in said section seven.

Act July 7, 1898, c. 571, s. 1, 30 Stat. 653.

This is a provision of the deficiency appropriation act for the fiscal year 1898, cited above.

Section 7 of act March 15, 1898, c. 68, was an amendment of section 5 of the legislative, executive, and judicial appropriation act for the fiscal year 1894, act March 3, 1893, c. 211, which, as amended, is set forth above.

ACT MAY 23, 1908, c. 192. (35 Stat. 251.)

Leaves of absence to employees of the Department of Agriculture outside of Washington.

LEAVE OF ABSENCE: The employees of the Department of Agriculture, outside of the city of Washington, may hereafter, in the discretion of the Secretary of Agriculture,

be granted leave of absence not to exceed fifteen days in any one year, which leave may in exceptional and meritorious cases where such an employee is ill, be extended, in the discretion of the Secretary of Agriculture, not to exceed fifteen days additional in any one year.

Act May 23, 1908, c. 192, 35 Stat. 267.

This is a provision of the agricultural appropriation act for the fiscal year 1909, cited above. This provision supersedes similar provisions relating to the employees of the Weather Bureau, the Bureau of Animal Industry, the Bureau of Plant Industry, the Forest Service, the Bureau of Chemistry, and the experiment stations in Alaska, Hawaii, and Porto Rico in the agricultural appropriation acts for the fiscal year 1908, and previous fiscal years.

ACT JUNE 30, 1914. Extract from an act making appropriations for the Department of Agriculture for the fiscal year ending June thirtieth, nineteen hundred and fifteen (Public No. 122, 63d Congress).

Leaves of absence to employees of the Department of Agriculture on permanent duty in Alaska, Hawaii, Porto Rico, and Guam.

Hereafter employees of the Department of Agriculture assigned to permanent duty in Alaska, Hawaii, Porto Rico, and Guam may, in the discretion of the Secretary of Agriculture, without additional expense to the Government, be granted leave of absence not to exceed thirty days in any one year, which leave may, in exceptional and meritorious cases where an employee is ill, be extended, in the discretion of the Secretary of Agriculture, not to exceed thirty days additional in any one year.

ACT FEBRUARY 24, 1899, c. 187. (30 Stat. 846.)

Annual leave of absence, exclusive of Sundays and holidays.

* * * That the thirty days' annual leave of absence with pay in any one year to clerks and employees in the several Executive Departments authorized by existing law shall be exclusive of Sundays and legal holidays.

Act February 24, 1889, c. 187, s. 4, 30 Stat. 890.

This is a proviso annexed to the legislative, executive, and judicial appropriation act for the fiscal year 1900, cited above.

ACT MARCH 1, 1889, c. 328. (25 Stat. 772.)

Leave of absence for Government officers and employees who are members of the National Guard of the District of Columbia.

SEC. 49. That all officers and employees of the United States and of the District of Columbia who are members of the National Guard shall be entitled to leave of absence from their respective duties, without loss of pay or time,

on all days of any parade or encampment ordered or authorized under the provisions of this act.

Act March 1, 1889, c. 328, s. 49, 25 Stat. 779.

This is a section of "An act to provide for the organization of the militia of the District of Columbia," cited above.

This section is construed by a proviso of act July 1, 1902, c. 1352, s. 1, set forth below.

ACT JULY 1, 1902, c. 1352. (32 Stat. 590.)

Leave of absence for Government officers and employees who are members of the National Guard of the District of Columbia; act March 1, 1889, c. 328, s. 49, construed.

* * * That section forty-nine of "An Act to provide for the organization of the militia of the District of Columbia," approved March first, eighteen hundred and eighty-nine, shall be construed as covering all days of service which the National Guard, or any portion thereof, may be ordered to perform by the commanding general.

Act July 1, 1902, c. 1352, s. 1, 32 Stat. 615.

This is a proviso annexed to an appropriation for pay of the militia of the District of Columbia in the District of Columbia appropriation act for the fiscal year 1903, cited above.

Section 49, act March 1, 1889, c. 328, mentioned and construed by this provision, is set forth above.

REV. ST. SEC. 3709.

Advertisement for proposals for supplies and services in departments; acceptance or rejection of bids.

SEC. 3709. All purchases and contracts for supplies or services, in any of the Departments of the Government, except for personal services, shall be made by advertising a sufficient time previously for proposals respecting the same, when the public exigencies do not require the immediate delivery of the articles, or performance of the service. When immediate delivery or performance is required by the public exigency, the articles or service required may be procured by open purchase or contract, at the places and in the manner in which such articles are usually bought and sold, or such services engaged, between individuals. And the advertisement for such proposals shall be made by all the Executive Departments * * * on the same days and shall each designate two o'clock p o t meridian of such days for the opening of all such proposals in each Department and other Government establishment in the city of Washington; and the Secretary of the Treasury shall designate the day or days in each year for the opening of such proposals and give due notice thereof to the other Departments and Government establishments.

Such proposals shall be opened in the usual way and schedules thereof duly prepared and, together with the statement of the proposed action of each Department and Government establishment thereon, shall be submitted to a board, consisting of one of the Assistant Secretaries of the Treasury and Interior Departments and one of the Assistant Postmasters-General, who shall be designated by the heads of said Departments and the Postmaster-General respectively, at a meeting to be called by the official of the Treasury Department, who shall be chairman thereof, and said board shall carefully examine and compare all the proposals so submitted and recommend the acceptance or rejection of any or all of said proposals. And if any or all of such proposals shall be rejected, advertisements for proposals shall again be invited and proceeded with in the same manner.

Rev. St. sec. 3709, as amended by act January 27, 1894, c. 22, 28 Stat. 33.

The provisions of this section as amended are so limited that they apply only to advertisements for proposals for fuel, ice, stationery, and other miscellaneous supplies purchased in Washington, by act April 21, 1894, c. 61, s. 2, set forth below.

ACT APRIL 21, 1894, c. 61. (28 Stat. 58.)

Requirements as to advertisements for proposals limited to fuel, ice, stationery, etc., at Washington.

SEC. 2. That the Act entitled "An Act to amend section thirty-seven hundred and nine of the Revised Statutes relating to contracts for supplies in the Departments at Washington," approved January twenty-seven, eighteen hundred and ninety-four, be, and the same is hereby, so amended that the provisions thereof shall apply only to advertisements for proposals for fuel, ice, stationery, and other miscellaneous supplies to be purchased at Washington for the use of the Executive Departments and other Government establishments therein named; and no advertisements made or contracts awarded or to be awarded thereon since January twenty-seven, eighteen hundred and ninety-four, in accordance with the laws in force prior to said date, shall be declared to be illegal or invalid for non-compliance with said law of January twenty-seventh, eighteen hundred and ninety-four.

Act April 21, 1894, c. 61, s. 2, 28 Stat. 62.

This section is a part of the urgent deficiency appropriation act for the fiscal year 1894, cited above.

Rev. St. sec. 3709, as amended by act January 27, 1894, c. 22, set forth above.

REV. ST. SEC. 3828.

No publication of advertisement, notice, or proposal, without authority.

SEC. 3828. No advertisement, notice, or proposal for any Executive Department of the Government, or for any Bureau thereof, or for any office therewith connected, shall be published in any newspaper whatever, except in pursuance of a written authority for such publication from the head of such Department; and no bill for any such advertising, or publication, shall be paid, unless there be presented, with such bill, a copy of such written authority.

ACT JUNE 17, 1910, c. 297. (36 Stat. 468.)

Advertisements and contracts for departments in Washington by Secretary of Treasury; general supply committee, its duties, etc.; articles to be purchased; bonds of contractors; purchase or drawing supplies by departments; telephone, electric light, and power service.

SEC. 4. That hereafter all supplies of fuel, ice, stationery, and other miscellaneous supplies for the executive departments and other Government establishments in Washington, when the public exigencies do not require the immediate delivery of the article, shall be advertised and contracted for by the Secretary of the Treasury, instead of by the several departments and establishments, upon such days as he may designate. There shall be a general supply committee in lieu of the board provided for in section thirty-seven hundred and nine of the Revised Statutes as amended, composed of officers, one from each such department, designated by the head thereof, the duties of which committee shall be to make, under the direction of the said Secretary, an annual schedule of required miscellaneous supplies, to standardize such supplies, eliminating all unnecessary grades and varieties, and to aid said Secretary in soliciting bids based upon formulas and specifications drawn up by such experts in the service of the Government as the committee may see fit to call upon, who shall render whatever assistance they may require. The committee shall aid said Secretary in securing the proper fulfillment of the contracts for such supplies, for which purpose the said Secretary shall prescribe, and all departments comply with, rules providing for such examination and tests of the articles received as may be necessary for such purpose; in making additions to the said schedule; in opening and considering the bids, and shall perform such other similar duties as he may assign to them:

Provided, That the articles intended to be purchased in this manner are those in common use by or suitable to the ordinary needs of two or more such departments or establishments; but the said Secretary shall have discretion to amend the annual common supply schedule from time to time as to any articles that, in his judgment, can as well be thus purchased. In all cases only one bond for the proper performance of each contract shall be required, notwithstanding that supplies for more than one department or Government establishment are included in such contract. Every purchase or drawing of such supplies from the contractor shall be immediately reported to said committee. No disbursing officer shall be a member of such committee. No department or establishment shall purchase or draw supplies from the common schedule through more than one office or bureau, except in case of detached bureaus or offices having field or outlying service, which may purchase directly from the contractor with the permission of the head of their department: *And provided further*, That telephone service, electric light, and power service purchased or contracted for from companies or individuals shall be so obtained by him.

Act June 17, 1910, c. 297, s. 4, 36 Stat. 531.

This section is a part of the legislative, executive, and judicial appropriation act for the fiscal year 1911, cited above.

Rev. St. sec. 3709, as amended by act January 27, 1894, c. 22, mentioned in this section, is set forth above.

ACT MARCH 1, 1899, c. 325. (30 Stat. 947.)

Purchases or services for the Department of Agriculture.

That hereafter section thirty-seven hundred and nine of the Revised Statutes of the United States shall not be construed to apply to any purchase or service rendered in the Department of Agriculture when the aggregate amount involved does not exceed the sum of fifty dollars.

Act March 1, 1899, c. 325, 30 Stat. 957.

This is a provision of the agricultural appropriation act for the fiscal year 1900, cited above.

ACT MARCH 3, 1877, c. 103. (19 Stat. 319.)

Letters, packages, etc., on official business transmitted free; endorsement on official envelopes.

SEC. 5. That it shall be lawful to transmit through the mail, free of postage, any letters, packages, or other matters relating exclusively to the business of the Government of the United States: *Provided*, That every such letter or package to entitle it to pass free shall bear over

the words "Official business" an endorsement showing also the name of the department, and, if from a bureau or office, the names of the department and bureau or office, as the case may be, whence transmitted. * * *

Act March 3, 1877, c. 103, s. 5, 19 Stat. 335.

The last part of this section, here omitted, prohibiting the use of official envelopes to avoid payment of postage on private mail matter, and providing punishment therefor, is incorporated in act March 4, 1909, c. 321, s. 227, set forth below.

Providing official envelopes; endorsement of penalty thereon.

SEC. 6. That for the purpose of carrying this act into effect, it shall be the duty of each of the Executive Departments of the United States to provide for itself and its subordinate offices the necessary envelopes; and in addition to the endorsement designating the Department in which they are to be used, the penalty for the unlawful use of these envelopes shall be stated thereon.

Act March 3, 1877, c. 103, s. 6, 19 Stat. 336.

This and the preceding section are parts of "An act establishing post roads and for other purposes," cited above.

ACT JULY 5, 1884, c. 234. (23 Stat. 156.)

Letters, packages, etc., transmitted free; endorsements on official envelopes, enclosure of penalty envelopes, with return address; official mail matter registered free.

SEC. 3. That section twenty-nine of the act of March third, eighteen hundred and seventy-nine (United States Statutes at Large, page three hundred and sixty-two), be, and it is hereby, amended so as to read as follows:

"The provisions of the fifth and sixth section of the act entitled 'An act establishing post-routes, and for other purposes' approved March third, eighteen hundred and seventy-seven, for the transmission of official mail-matter, be, and they are hereby, extended to all officers of the United States Government, not including members of Congress, the envelopes of such matter in all cases to bear appropriate indorsements containing the proper designation of the office from which or officer from whom the same is transmitted, with a statement of the penalty for their misuse. * * * *Provided*, That any Department or officer authorized to use the penalty envelopes may inclose them with return address to any person or persons from or through whom official information is desired, the same to be used only to cover such official information, and indorsements relating thereto: *Provided further*, That any letter or packet to be registered by either of the Executive Departments, or Bureaus thereof, or by the

Agricultural Department, * * * may be registered without the payment of any registry fee; and any part-paid letter or packet addressed to either of said Departments or Bureaus may be delivered free; but where there is good reason to believe the omission to prepay the full postage thereon was intentional, such letter or package shall be returned to the sender: *Provided further*, That this act shall not extend or apply to * * * officers who receive a fixed allowance as compensation for their services, including expenses of postages. And section thirty-nine hundred and fifteen of the Revised Statutes of the United States, so far as the same relates to stamps and stamped envelopes for official purposes, is hereby repealed."

Act July 5, 1884, c. 234, s. 3, 23 Stat. 158.

Act March 3, 1877, c. 103, ss. 5, 6, mentioned in this section, are set forth above.

ACT MARCH 4, 1909, c. 321. (35 Stat. 1088.)

Fraudulent use of official envelopes; penalty.

SEC. 227. Whoever shall make use of any official envelope, label, or indorsement authorized by law, to avoid the payment of postage or registry fee on his private letter, packet, package, or other matter in the mail, shall be fined not more than three hundred dollars.

Act March 4, 1909, c. 321, s. 227, 35 Stat. 1134.

This is a section of "An act to codify, revise, and amend the penal laws of the United States," cited above, incorporating therein provisions of act March 3, 1877, c. 103, s. 5, which provisions are expressly repealed by section 341 of this act.

ACT AUGUST 10, 1912, c. 284. (37 Stat. 269.)

Per diem allowance in lieu of subsistence and certain traveling expenses, for officials and employees of the Department of Agriculture.

That hereafter, when officials and employees of the Department of Agriculture are traveling on official business in the United States, they may be allowed necessary railroad and steamboat fares, sleeping berth, and state-room on steamboats, livery hire and stage fare, and other means of conveyance between points not accessible by railroad, but in lieu of subsistence and all other traveling expenses they may receive a per diem allowance, to be fixed by the Secretary in each case, in addition to their regular salaries, subject to such rules and regulations as the Secretary of Agriculture may prescribe.

ACT AUGUST 1, 1914, c. 223. (38 Stat. 609.)

Per diem rates of allowance not exceeding \$4 in lieu of subsistence to persons away from posts of duty, authorized; statement in estimates of rates of allowances.

SEC. 13. That the heads of executive departments and other Government establishments are authorized to prescribe per diem rates of allowance not exceeding four dollars in lieu of subsistence to persons engaged in field work or traveling on official business outside of the District of Columbia and away from their designated posts of duty when not otherwise fixed by law. For the fiscal year nineteen hundred and sixteen and annually thereafter estimates of appropriations from which per diem allowances are to be paid shall specifically state the rates of such allowances.

Act August 1, 1914, c. 223, 38 Stat. 680.

These are provisions of the sundry civil act for the fiscal year 1915, cited above.

ACT APRIL 6, 1914, c. 52. (38 Stat. 312.)

Restriction on expenses of employee for subsistence while traveling outside of the District of Columbia and away from designated posts of duty.

On and after July first, nineteen hundred and fourteen, unless otherwise expressly provided by law, no officer or employee of the United States shall be allowed or paid any sum in excess of expenses actually incurred for subsistence while traveling on duty outside of the District of Columbia and away from his designated post of duty, nor any sum for such expenses actually incurred in excess of five dollars per day; nor shall any allowance or reimbursement for subsistence be paid to any officer or employee in any branch of the public service of the United States in the District of Columbia unless absent from his designated post of duty outside of the District of Columbia, and then only for the period of time actually engaged in the discharge of official duties.

Act April 6, 1914, c. 52, s. 1, 38 Stat. 318.

These are provisions of the urgent deficiencies act for the fiscal year 1914 and prior years, cited above.

ACT AUGUST 10, 1912, c. 284. (37 Stat. 269.)

Reimbursement for street-car fares for officials and employees of the Department of Agriculture.

That hereafter officials and employees of the Department of Agriculture may, when authorized by the Secretary of Agriculture, receive reimbursement for moneys

expended for street-car fares at their official headquarters when expended in the transaction of official business.

Act August 10, 1912, c. 284, 37 Stat. 300.

These are provisions of the agricultural appropriation act for the fiscal year 1913, cited above.

ACT MARCH 4, 1913, c. 145. (37 Stat. 828.)

Reimbursement of owners of horses, vehicles, etc., lost, damaged, or destroyed in fire fighting, etc.

That hereafter the Secretary of Agriculture is authorized to reimburse owners of horses, vehicles, and other equipment lost, damaged, or destroyed while being used for necessary fire fighting, trail, or official business, such reimbursement to be made from any available funds in the appropriation to which the hire of such equipment is properly chargeable.

Act March 4, 1913, c. 145, 37 Stat. 843.

This is a paragraph of the agricultural appropriation act for the fiscal year 1914, cited above.

ACT MARCH 4, 1907, c. 2907. (34 Stat. 1256.)

Purchase of mileage books for employees of the Department of Agriculture.

And hereafter the Secretary of Agriculture is authorized to purchase from appropriations made for traveling expenses for employees of the Department of Agriculture, mileage and mileage books, at commercial rates, in the manner in which such mileage or mileage books are usually purchased.

Act March 4, 1907, c. 2907, 34 Stat. 1281.

This is a provision of the agricultural appropriation act for the fiscal year 1908, cited above.

ACT AUGUST 24, 1912, c. 355. (37 Stat. 417.)

Government officials required to administer oaths to accounts for travel, etc.; fees forbidden.

SEC. 8. After June thirtieth, nineteen hundred and twelve, postmasters, assistant postmasters, collectors of customs, collectors of internal revenue, chief clerks of the various executive departments and bureaus, or clerks designated by them for the purpose, the superintendent, the acting superintendent, custodian, and principal clerks of the various national parks and other Government reservations, superintendent, acting superintendents, and principal clerks of the different Indian superintendencies or Indian agencies, and chiefs of field parties, are required,

empowered, and authorized, when requested, to administer oaths, required by law or otherwise, to accounts for travel or other expenses against the United States, with like force and effect as officers having a seal; for such services when so rendered, or when rendered on demand after said date by notaries public, who at the time are also salaried officers or employees of the United States, no charge shall be made; and on and after July first, nineteen hundred and twelve, no fee or money paid for the services herein described shall be paid or reimbursed by the United States.

Act August 24, 1912, c. 355, s. 8, 37 Stat. 487.

This section is a part of the sundry civil appropriation act for the fiscal year 1913, cited above.

ACT MARCH 4, 1909, c. 301. (35 Stat. 1039.)

Assignments of pay by employees of the Department of Agriculture.

And hereafter the Secretary of Agriculture is authorized to permit employees of the Department of Agriculture to make assignments of their pay, under such regulations as he may prescribe, during such time as they may be in the employ of the said department.

ACT MARCH 4, 1909, c. 301. (35 Stat. 1039.)

Advances for subscriptions for publications for department.

* * * That hereafter section thirty-six hundred and forty-eight of the Revised Statutes shall not apply to the subscriptions for publications for the Department of Agriculture, and the Secretary of Agriculture is authorized to pay in advance for any publications for the use of this department.

Act March 4, 1909, c. 301, 35 Stat. 1054.

This is a proviso annexed to the appropriation for "General expenses, Library," in the agricultural appropriation act for the fiscal year 1910, cited above.

ACT MARCH 4, 1911, c. 238. (36 Stat. 1235.)

Traveling expenses and charges for transportation of effects, etc., of officers and employees of the Department of Agriculture transferred from one station to another.

That hereafter officers and employees of the Department of Agriculture transferred from one official station to another for permanent duty, when authorized by the Secretary of Agriculture, may be allowed actual traveling expenses, including charges for the transfer of their effects

and personal property used in official work, under such rules and regulations as may be prescribed by the Secretary of Agriculture.

Act March 4, 1911, c. 238, 36 Stat. 1265.

This is a provision of the agricultural appropriation act for the fiscal year 1912, cited above.

REV. ST. SEC. 3690.

Expenditure of balances of appropriations.

SEC. 3690. All balances of appropriations contained in the annual appropriation bills and made specifically for the service of any fiscal year, and remaining unexpended at the expiration of such fiscal year, shall only be applied to the payment of expenses properly incurred during that year, or to the fulfillment of contracts properly made within that year; and balances not needed for such purposes shall be carried to the surplus fund. This section, however, shall not apply to appropriations known as permanent or indefinite appropriations.

ACT MAY 1, 1884, c. 37. (23 Stat. 15.)

Acceptance of voluntary service for Government, or employment of service in excess of that authorized by law, prohibited.

* * * hereafter no Department or officer of the United States shall accept voluntary service for the Government or employ personal service in excess of that authorized by law except in cases of sudden emergency involving the loss of human life or the destruction of property.

Act May 1, 1884, c. 37, 23 Stat. 17.

This is a provision of the urgent deficiency appropriation act for the fiscal year 1884, cited above.

A similar provision is contained, among other things, in Rev. St. sec. 3679, as amended by act March 3, 1905, c. 1481, and act February 27, 1906, c. 510.

ACT MARCH 3, 1885, c. 338. (23 Stat. 353.)

Additional compensation to officers or employees; detailed statement to Congress of expenditures of Department of Agriculture.

SEC. 2. That no part of the money herein or hereafter appropriated for the Department of Agriculture shall be paid to any person, as additional salary or compensation, receiving at the same time other compensation as an officer or employee of the Government; and in addition to the proper vouchers and accounts for the sums appropriated for the said Department to be furnished to the accounting officers of the Treasury, the Commissioner of Agriculture

shall, at the commencement of each regular session, present to Congress a detailed statement of the expenditure of all appropriations for said Department for the last preceding fiscal year.

Act March 3, 1885, c. 338, s. 2, 23 Stat. 356.

This is a section of the agricultural appropriation act for the fiscal year 1886, cited above.

The vouchers and accounts referred to, to be furnished to the accounting officers of the Treasury, are required by act March 3, 1881, c. 129, s. 2.

ACT MARCH 4, 1909, c. 299. (35 Stat. 945.)

Use of moneys or appropriations for compensation or expenses of any commission, etc., forbidden, unless authorized by law; details from executive departments in connection with such commissions, etc., forbidden.

SEC. 9. That hereafter no part of the public moneys, or of any appropriation heretofore or hereafter made by Congress, shall be used for the payment of compensation or expenses of any commission, council, board, or other similar body, or any members thereof, or for expenses in connection with any work or the results of any work or action of any commission, council, board, or other similar body, unless the creation of the same shall be or shall have been authorized by law; nor shall there be employed by detail, hereafter or heretofore made, or otherwise personal services from any executive department or other Government establishment in connection with any such commission, council, board, or other similar body.

Act March 4, 1909, c. 299, s. 9, 35 Stat. 1027.

This section is a part of the sundry civil appropriation act for the fiscal year 1910, cited above.

ACT AUGUST 23, 1912, c. 350. (37 Stat. 360.)

Restrictions on payment for telephone service from private residences, etc.

SEC. 7. That no money appropriated by this or any other Act shall be expended for telephone service installed in any private residence or private apartment or for tolls or other charges for telephone service from private residences or private apartments, except for long-distance telephone tolls required strictly for the public business, and so shown by vouchers duly sworn to and approved by the head of the department, division, bureau, or office in which the official using such telephone or incurring the expense of such tolls shall be employed.

Act August 23, 1912, c. 350, s. 7, 37 Stat. 414.

This section is a portion of the legislative, executive, and judicial appropriation act for the fiscal year 1913, cited above.

ACT MARCH 4, 1913, c. 145. (37 Stat. 828.)**Expenses of delivery of lectures, giving instruction, and acquiring information at meetings, authorized.**

That nothing contained in the Act making appropriations to provide for the expenses of the Government of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and thirteen, and for other purposes, approved June twenty-sixth, nineteen hundred and twelve, shall be so construed as to prohibit the payment from the appropriations for the Department of Agriculture of expenses incidental to the delivery of lectures, the giving of instruction, or the acquiring of information at meetings by its employees on subjects relating to the work of the department authorized by law.

Act March 4, 1913, c. 145, 37 Stat. 854.

This is a paragraph of the agricultural appropriation act, under the heading, "Miscellaneous," for the fiscal year 1914, cited above.

ACT APRIL 6, 1914, c. 52. (38 Stat. 312.)**Restrictions on compensation or payment of expenses in changing methods of transacting Government business.**

SEC. 5. That no part of any money appropriated in this or any other Act shall be used for compensation or payment of expenses of accountants or other experts in inaugurating new or changing old methods of transacting the business of the United States or the District of Columbia unless authority for employment of such services or payment of such expenses is stated in specific terms in the Act making provision therefor and the rate of compensation for such services or expenses is specifically fixed therein, or be used for compensation of or expenses for persons, aiding or assisting such accountants or other experts, unless the rate of compensation of or expenses for such assistants is fixed by officers or employees of the United States or District of Columbia having authority to do so, and such rates of compensation or expenses so fixed shall be paid only to the person so employed.

Act April 6, 1914, c. 52, s. 5, 38 Stat. 335.

This is a section of the urgent deficiencies act for the fiscal year 1914 and prior years, cited above.

ACT MARCH 4, 1907, c. 2907. (34 Stat. 1256.)**Sale of prints and lantern slides from photographic negatives of the Department of Agriculture.**

And hereafter the Secretary of Agriculture is hereby authorized to furnish, upon application, prints and lantern

slides from negatives in the possession of the department and to charge for the same a price to cover the cost of preparation, such price to be determined and established by the Secretary of Agriculture, and the money received from such sales to be deposited in the Treasury of the United States.

Act March 4, 1907, c. 2907, 34 Stat. 1281.

This is a provision of the agricultural appropriation act for the fiscal year 1908, cited above. A provision in the same words, except the word "hereafter," was contained in the similar act for the preceding fiscal year.

ACT MAY 23, 1908, c. 192. (35 Stat. 251.)

Sale of copies of card index of publications of department.

And hereafter the Secretary of Agriculture may furnish to such institutions or individuals as may care to buy them, copies of the card index of the publications of the Department and of other agricultural literature prepared by the library, and charge for the same a price covering the additional expense involved in the preparation of these copies.

Act May 23, 1908, c. 192, 35 Stat. 264.

This is a provision of the agricultural appropriation act for the fiscal year 1909, cited above.

ACT AUGUST 10, 1912, c. 284. (37 Stat. 269.)

Sale or exchange of breeding animals or animal products produced or purchased under appropriations by Congress; deposit in Treasury of moneys received from sales.

And hereafter the Secretary of Agriculture is authorized to sell in the open market or to exchange for other breeding animals or animal products to the best advantage, without the usual condemnation proceedings and public auction, such animals or animal products produced or purchased under the appropriations made by Congress for the use of the Bureau of Animal Industry as may not be needed in the work of that bureau: *Provided*, That all moneys received from the sale of such animals or animal products, or as a bonus in the exchange of the same, shall be deposited in the Treasury as miscellaneous receipts.

Act August 10, 1912, c. 284, 37 Stat. 274.

This is a provision of the agricultural appropriation act for the fiscal year 1913, cited above.

ACT MARCH 4, 1913, c. 145. (37 Stat. 828.)

Preparation and sale of pathological and zoological specimens; disposition of receipts.

And hereafter the Secretary of Agriculture is authorized to prepare and sell at cost such pathological and zoological specimens as he may deem of scientific or educational value to scientists or others engaged in the work of hygiene and sanitation: *Provided*, That all moneys received from the sale of such specimens shall be deposited in the Treasury as miscellaneous receipts.

Act March 4, 1913, c. 145, 37 Stat. 833.

This is a paragraph accompanying appropriations for "General Expenses, Bureau of Animal Industry," in the agricultural appropriation act for the fiscal year 1914, cited above.

APPENDIX D.

TABLE OF RATES FOR TELEGRAMS PRE-
SCRIBED BY THE POSTMASTER GENERAL.

RATES FOR TELEGRAMS.

Telegraph rates for twenty words or less and multiples of twenty, and for words additional to twenty or any multiple thereof.¹

Number of words.	Day messages.					Night messages.	
	1,000 miles.	1,500 miles.	2,000 miles.	2,500 miles.	3,000 miles or more.	2,000 miles.	Over 2,000 miles.
20	\$0. 20	\$0. 25	\$0. 30	\$0. 35	\$0. 40	\$0. 15	\$0. 25
40	. 40	. 50	. 60	. 70	. 80	. 35	. 45
60	. 60	. 75	. 90	1. 05	1. 20	. 55	. 65
80	. 80	1. 00	1. 20	1. 40	1. 60	. 75	. 85
100	1. 00	1. 25	1. 50	1. 75	2. 00	. 95	1. 05
200	2. 00	2. 50	3. 00	3. 50	4. 00	1. 95	2. 05
300	3. 00	3. 75	4. 50	5. 25	6. 00	2. 95	3. 05
400	4. 00	5. 00	6. 00	7. 00	8. 00	3. 95	4. 05
500	5. 00	6. 25	7. 50	8. 75	10. 00	4. 95	5. 05
Additional words.							
1	. 01	. 01	. 02	. 02	. 02	. 01	. 01
2	. 02	. 03	. 03	. 04	. 04	. 02	. 02
3	. 03	. 04	. 05	. 05	. 06	. 03	. 03
4	. 04	. 05	. 06	. 07	. 08	. 04	. 04
5	. 05	. 06	. 08	. 09	. 10	. 05	. 05
6	. 06	. 08	. 09	. 11	. 12	. 06	. 06
7	. 07	. 09	. 11	. 12	. 14	. 07	. 07
8	. 08	. 10	. 12	. 14	. 16	. 08	. 08
9	. 09	. 11	. 14	. 16	. 18	. 09	. 09
10	. 10	. 13	. 15	. 18	. 20	. 10	. 10
11	. 11	. 14	. 17	. 19	. 22	. 11	. 11
12	. 12	. 15	. 18	. 21	. 24	. 12	. 12
13	. 13	. 16	. 20	. 23	. 26	. 13	. 13
14	. 14	. 18	. 21	. 25	. 28	. 14	. 14
15	. 15	. 19	. 23	. 26	. 30	. 15	. 15
16	. 16	. 20	. 24	. 28	. 32	. 16	. 16
17	. 17	. 21	. 26	. 30	. 34	. 17	. 17
18	. 18	. 23	. 27	. 32	. 36	. 18	. 18
19	. 19	. 24	. 29	. 33	. 38	. 19	. 19

¹ Official telegrams transmitted over the Washington-Alaska Military Cable & Telegraph System, on account of the departments of the Federal Government, will bear a charge of one-half the established commercial rates, no minimum, address and signature counted.

"Official telegrams originating on the system should be filed in duplicate and certified as official business, over the official signature of the sender." (Letter of Secretary of War, Apr. 14, 1914.)

*Table of day rates for United States Government tele-
body words,*

	State.	Alabama.	Arizona.	Arkansas.	California.	Colorado.	Connecticut.	Delaware.	Dist. Columbia.	Florida.	Georgia.
1	Alabama.....	20	30	20	40	25	25	20	20	20	20
2	Arizona.....	30	20	25	20	25	40	40	35	30	30
3	Arkansas.....	20	25	20	35	20	25	25	25	20	20
4	California.....	40	20	35	20	25	40	40	40	40	40
5	Colorado.....	25	25	20	25	20	30	30	30	30	30
6	Connecticut.....	25	40	25	40	30	20	20	20	25	20
7	Delaware.....	20	40	25	40	30	20	20	20	25	20
8	Dist. Columbia.....	20	35	25	40	30	20	20	20	20	20
9	Florida.....	20	30	20	40	30	25	25	20	20	20
10	Georgia.....	20	30	20	40	30	20	20	20	20	20
11	Idaho.....	35	30	30	25	20	40	40	40	40	35
12	Illinois.....	20	30	20	35	20	25	20	20	20	20
13	Indiana.....	20	30	20	35	25	20	20	20	20	20
14	Iowa.....	20	30	20	30	20	25	25	25	25	20
15	Kansas.....	20	25	20	30	20	25	25	25	25	20
16	Kentucky.....	20	30	20	40	25	20	20	20	20	20
17	Louisiana.....	20	30	20	35	25	30	25	25	20	20
18	Maine.....	25	40	30	40	35	20	20	20	25	25
19	Maryland.....	20	40	25	40	30	20	20	20	20	20
20	Massachusetts.....	25	40	25	40	35	20	20	20	25	25
21	Michigan.....	20	35	20	35	25	20	20	20	25	20
22	Minnesota.....	25	30	20	35	20	25	25	25	25	25
23	Mississippi.....	20	25	20	35	25	25	25	25	20	20
24	Missouri.....	20	30	20	35	20	25	25	25	20	20
25	Montana.....	35	35	30	25	25	35	35	35	40	35
26	Nebraska.....	20	30	20	30	20	25	25	25	25	25
27	Nevada.....	40	25	35	20	25	40	40	40	40	40
28	N. Hampshire.....	25	40	25	40	35	20	20	20	25	25
29	New Jersey.....	20	40	25	40	30	20	20	20	25	20
30	New Mexico.....	25	20	25	25	20	35	35	35	30	30
31	New York.....	25	40	25	40	30	20	20	20	25	25
32	N. Carolina.....	20	35	20	40	30	20	20	20	20	20
33	N. Dakota.....	30	35	25	30	25	30	30	30	30	30
34	Ohio.....	20	35	20	40	25	20	20	20	20	20
35	Oklahoma.....	20	25	20	30	20	30	30	25	25	20
36	Oregon.....	40	30	35	20	25	40	40	40	40	40
37	Pennsylvania.....	20	40	25	40	30	20	20	20	20	20
38	Rhode Island.....	25	40	25	40	35	20	20	20	25	25
39	S. Carolina.....	20	35	20	40	30	20	20	20	20	20
40	S. Dakota.....	25	35	25	35	20	30	30	30	30	25
41	Tennessee.....	20	30	20	40	25	25	20	20	20	20
42	Texas.....	20	25	20	30	20	30	30	30	20	20
43	Utah.....	30	30	25	20	20	35	35	35	35	35
44	Vermont.....	25	40	25	40	35	20	20	20	25	25
45	Virginia.....	20	35	25	40	30	20	20	20	20	20
46	Washington.....	40	30	40	20	30	40	40	40	40	40
47	West Virginia.....	20	35	20	40	25	20	20	20	20	20
48	Wisconsin.....	20	30	20	35	25	25	20	20	25	20
49	Wyoming.....	30	25	25	25	20	30	30	30	30	30

graph messages of twenty words or less, counting address, and signature.

Idaho.	Illinois.	Indiana.	Iowa.	Kansas.	Kentucky.	Louisiana.	Maine.	Maryland.	Massachusetts.	Michigan.	Minnesota.	Mississippi.	Missouri.	
35	20	20	20	20	20	20	25	20	25	20	25	20	20	1
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25	35	35	30	30	40	35	40	40	40	35	35	35	35	4
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40	20	20	25	25	20	25	20	20	20	20	25	25	25	7
40	20	20	25	25	20	25	20	20	20	20	25	25	25	8
40	20	20	25	25	20	20	25	20	25	25	25	20	20	9
35	20	20	20	20	20	20	25	20	25	20	25	20	20	10
20	30	30	25	25	35	35	40	40	40	35	30	35	30	11
30	20	20	20	20	20	20	25	20	25	20	20	20	20	12
30	20	20	20	20	20	20	25	20	20	20	20	20	20	13
25	20	20	20	20	20	25	30	25	25	20	20	20	20	14
25	20	20	20	20	20	20	30	25	30	20	20	20	20	15
35	20	20	20	20	20	20	25	20	25	20	20	20	20	16
35	20	20	25	20	20	20	30	25	30	25	25	20	20	17
40	25	25	30	30	25	30	20	20	20	20	25	30	25	18
40	20	20	25	25	20	25	20	20	20	20	25	25	25	19
40	25	20	25	30	25	30	20	20	20	20	25	25	25	20
35	20	20	20	20	20	25	20	20	20	20	20	20	20	21
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35	20	20	20	20	20	20	30	25	25	20	25	20	20	23
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20	35	40	35	35	40	40	40	40	40	40	30	40	35	46
30	20	20	20	20	20	25	25	20	20	20	20	20	20	47
30	20	20	20	20	20	20	25	20	25	20	20	20	20	48
20	20	25	20	20	25	25	35	30	35	25	20	25	20	49

Table of day rates for United States Government

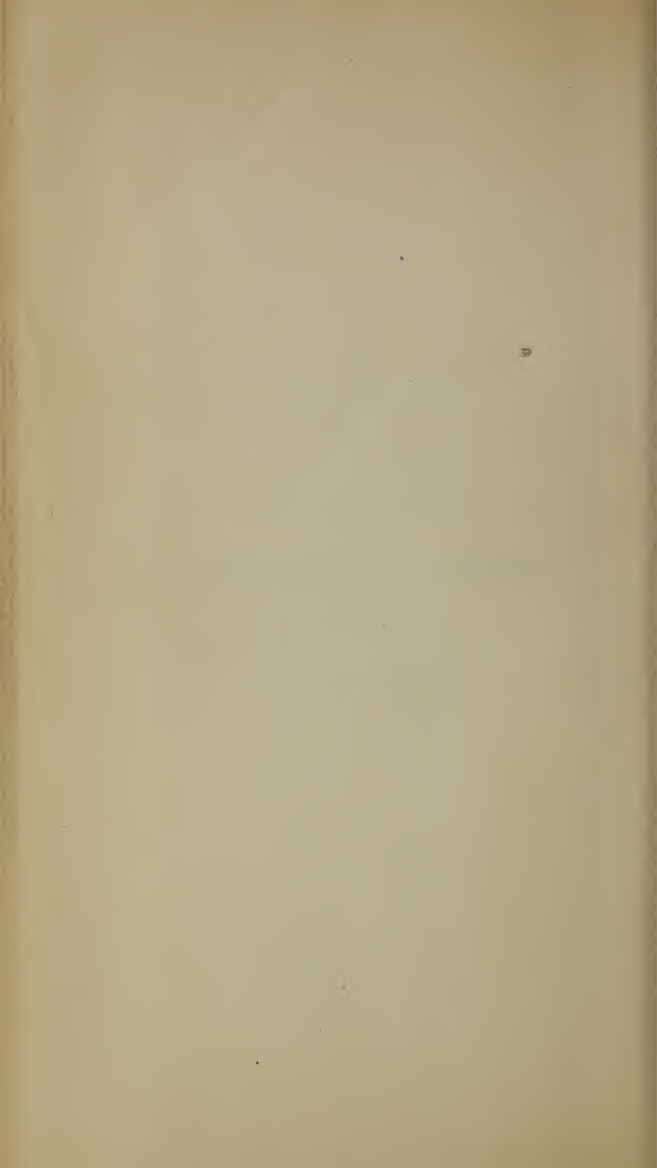
	State.	Montana.	Nebraska.	Nevada.	New Hampshire.	New Jersey.	New Mexico.	New York.	North Carolina.	North Dakota.	Ohio.	Oklahoma.
1	Alabama.....	35	20	40	25	20	25	25	20	30	20	20
2	Arizona.....	35	30	25	40	40	20	40	35	35	35	25
3	Arkansas.....	30	20	35	25	25	25	25	20	25	20	20
4	California.....	25	30	20	40	40	25	40	40	30	40	30
5	Colorado.....	25	20	25	25	30	20	30	30	25	25	20
6	Connecticut....	35	25	40	20	20	35	20	20	30	20	30
7	Delaware.....	35	25	40	20	20	35	20	20	30	20	30
8	Dist. Columbia.	35	25	40	20	20	35	20	20	30	20	25
9	Florida.....	40	25	40	25	25	30	25	20	30	20	25
10	Georgia.....	35	25	40	25	20	30	25	20	30	20	20
11	Idaho.....	20	25	25	40	40	25	40	40	25	35	30
12	Illinois.....	30	20	35	25	20	25	20	20	20	20	20
13	Indiana.....	30	20	35	20	20	25	20	20	25	20	20
14	Iowa.....	25	20	30	25	25	25	25	25	20	20	20
15	Kansas.....	25	20	30	30	25	20	25	25	20	20	20
16	Kentucky.....	30	20	35	25	20	25	20	20	25	20	20
17	Louisiana.....	35	25	35	30	25	25	30	25	30	20	20
18	Maine.....	35	30	40	20	20	35	20	20	30	20	30
19	Maryland.....	35	25	40	20	20	35	20	20	30	20	30
20	Massachusetts..	35	30	40	20	20	35	20	20	30	20	30
21	Michigan.....	30	20	35	20	20	30	20	20	25	20	25
22	Minnesota.....	25	20	35	25	25	25	25	25	20	20	20
23	Mississippi.....	35	20	35	30	25	25	25	20	25	20	20
24	Missouri.....	30	20	30	25	25	25	25	25	20	20	20
25	Montana.....	20	25	25	35	35	25	35	35	20	30	30
26	Nebraska.....	25	20	30	30	25	20	25	25	20	20	20
27	Nevada.....	25	30	20	40	40	30	40	40	30	35	30
28	N. Hampshire..	35	30	40	20	20	35	20	20	30	20	30
29	New Jersey....	35	25	40	20	20	35	20	20	30	20	30
30	New Mexico....	25	20	30	35	35	20	35	35	30	30	20
31	New York.....	35	25	40	20	20	35	20	20	30	20	30
32	North Carolina.	35	25	40	20	20	35	20	20	30	20	25
33	North Dakota..	20	20	30	30	30	30	30	30	20	25	25
34	Ohio.....	30	20	35	20	20	30	20	20	25	20	20
35	Oklahoma.....	30	20	30	30	30	20	30	25	25	20	20
36	Oregon.....	20	30	20	40	40	30	40	40	25	40	35
37	Pennsylvania..	35	25	40	20	20	30	20	20	30	20	25
38	Rhode Island..	40	30	40	20	20	35	20	20	30	20	30
39	South Carolina.	35	25	40	20	20	30	20	20	30	20	25
40	South Dakota..	25	20	35	30	30	25	30	30	20	25	20
41	Tennessee.....	30	20	35	25	20	25	25	20	25	20	20
42	Texas.....	30	20	35	30	30	25	30	25	25	25	20
43	Utah.....	20	25	20	40	35	20	35	35	25	30	25
44	Vermont.....	35	30	40	20	20	35	20	20	30	20	30
45	Virginia.....	35	25	40	20	20	35	20	20	30	20	25
46	Washington....	20	30	20	40	40	30	40	40	25	40	35
47	West Virginia..	30	20	40	20	20	30	20	20	25	20	25
48	Wisconsin.....	25	20	35	25	20	25	20	25	20	20	20
49	Wyoming.....	20	20	25	35	30	20	30	30	25	25	20

telegraph messages, etc.—Continued.

Oregon.	Pennsylvania.	Rhode Island.	South Carolina.	South Dakota.	Tennessee.	Texas.	Utah.	Vermont.	Virginia.	Washington.	West Virginia.	Wisconsin.	Wyoming.	
40	20	25	20	25	20	20	30	25	20	40	20	20	30	1
30	40	40	35	35	30	25	30	40	35	30	35	30	25	2
35	25	25	20	25	20	20	25	25	25	40	20	20	25	3
20	40	40	40	35	40	30	20	40	40	20	40	35	25	4
25	30	35	30	20	25	20	20	35	30	30	25	25	20	5
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35	20	25	20	20	20	25	30	25	20	35	20	20	20	48
25	30	35	30	20	25	25	20	35	30	25	25	20	20	49

APPENDIX E.

TABLE OF NOTARIAL FEES.



NOTARIAL FEES.

State or Territory.	Notary.	Justice of the peace.
Alabama.....	\$0. 50	\$0. 25
Alaska, first district.....	. 50	. 30
Alaska, second and third districts.....	. 75	. 40
Arizona.....	. 75	. 75
Arkansas.....	. 50	. 50
California.....	. 50	. 25
Colorado.....	. 25	. 25
Connecticut.....	. 35	. 10
Delaware.....	. 50	. 25
District of Columbia.....	. 50	. 50
Florida.....	. 60	. 16
Georgia.....	. 50	. 30
Hawaii.....	. 25	.....
Idaho.....	. 25	. 15
Illinois.....	. 25	. 35
Indiana.....	. 50	. 25
Iowa.....	. 30	. 30
Kansas.....	. 25	. 20
Kentucky.....	. 20	. 20
Louisiana.....	. 75	. 25
Maine.....	. 25	. 23
Maryland.....	. 62½	. 10
Massachusetts.....	. 25	. 25
Michigan.....	. 25	. 25
Minnesota.....	. 25	. 30
Mississippi.....	. 50	. 25
Missouri.....	. 50	. 20

State or Territory.	Notary.	Justice of the peace.
Montana.....	\$0.50	\$0.50
Nebraska.....	.25	.25
Nevada.....	.75	.50
New Hampshire.....	.25	.25
New Jersey.....	.32	.32
New Mexico.....	.50	.25
New York.....	.12	.10
North Carolina.....	.50	.25
North Dakota.....	.25	.25
Ohio.....	.40	.40
Oklahoma.....	.25	.35
Oregon.....	1.00	.25
Pennsylvania.....	a. 25	b. 25
Philippine Islands.....	.25	.....
Rhode Island.....	.25	.....
South Carolina.....	.25	.30
South Dakota.....	.25	.25
Tennessee.....	.50	.30
Texas.....	.25	.25
Utah.....	.50	.25
Vermont.....	.25	.....
Virginia.....	.25	.25
Washington.....	.50	.25
West Virginia.....	.25	.20
Wisconsin.....	.25	.25
Wyoming.....	.50	.10
United States commissioner (outside of Alaska).....		.10

a In Allegheny County the fee is \$1; in Bedford, Berks, Blair, Cameron, Center, Clinton, Columbia, Dauphin, Delaware, Fulton, Lancaster, Lebanon, Luzerne, Lycoming, Montour, Northampton, Snyder, Somerset, Westmoreland, and Wyoming Counties, \$0.37½; in Erie, Schuylkill, and York Counties, \$0.31½; in Philadelphia city and county, \$0.37½.

b Philadelphia, Pa., \$0.50; Pennsylvania (outside of Philadelphia, Pa.), \$0.25.

APPENDIX F.

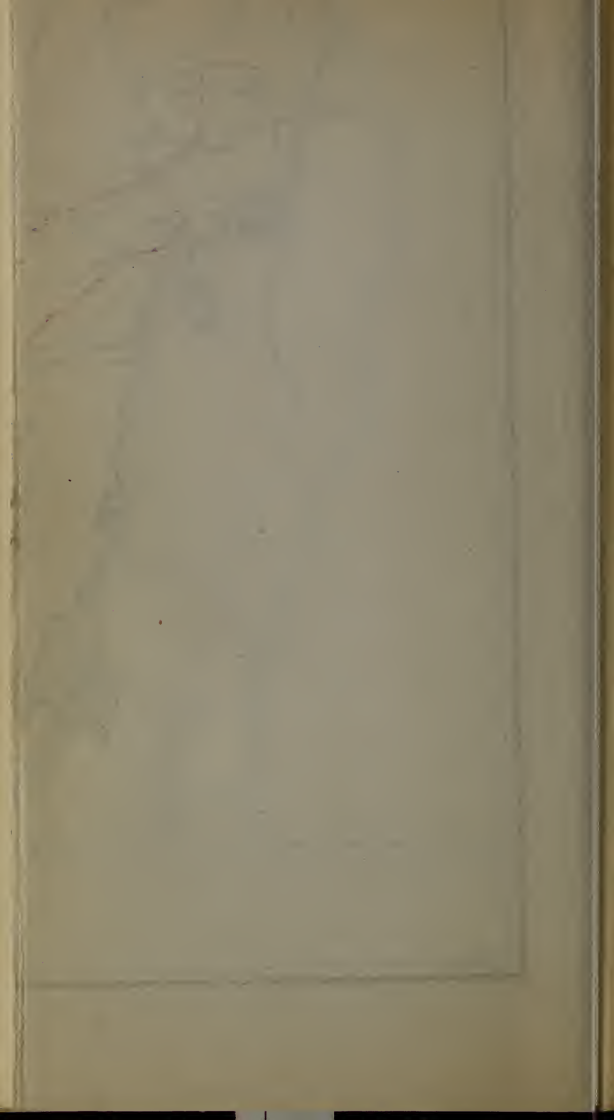
MAP OF LAND-GRANT AND BOND-AIDED RAILROADS.





MAP OF
LAND-GRANT AND BOND-AIDED
RAILROADS
OF THE
UNITED STATES
1914.

- BOND-AIDED ROADS.
- FIFTY PER CENT LAND GRANT ROADS
- FREE LAND GRANT ROADS
- CONNECTIONS



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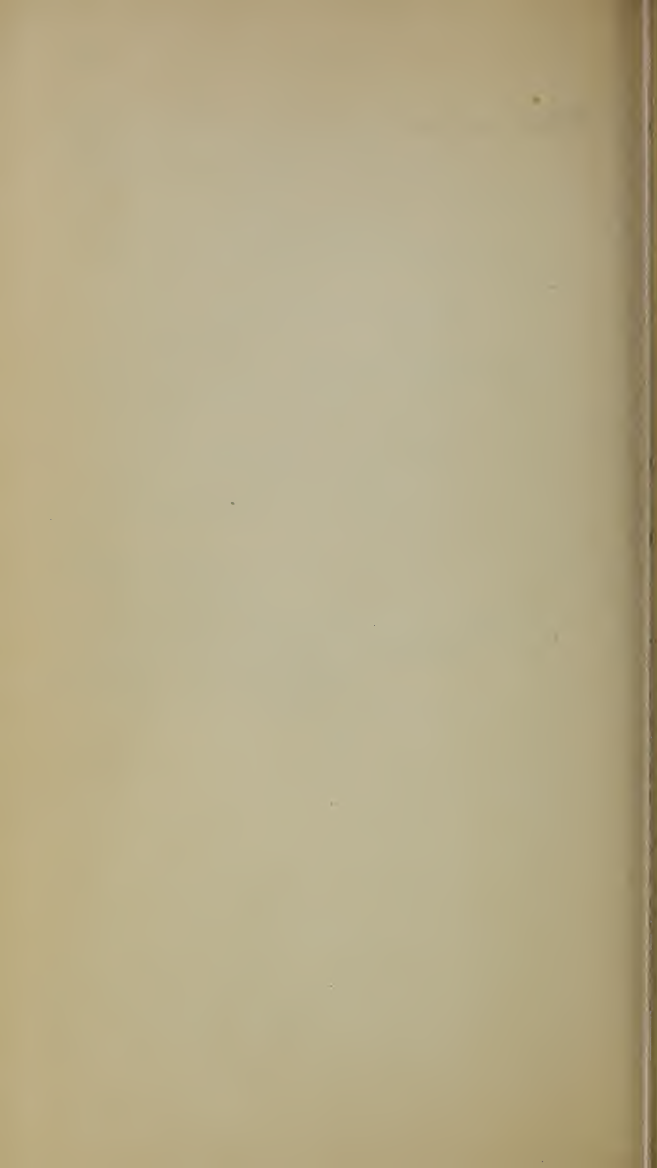
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DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY,
WASHINGTON, D. C.

MARCH 31, 1915.

MEMORANDUM NO. 128.

AMENDMENT TO FISCAL REGULATIONS.

Paragraphs 4 and 28 of the Fiscal Regulations are hereby amended to read as follows:

4. The Secretary, on or before the beginning of each fiscal year, will issue a general letter of authorization to each Chief of Bureau, authorizing him, during that year, within the terms of the appropriations specified in the letter, (a) to direct in writing employees of his bureau to perform routine travel within the continental United States, in conformity with law, the decisions of the Comptroller of the Treasury, and the Fiscal Regulations, and to allow per diems in lieu of subsistence, when desirable, at rates fixed by the Secretary; (b) to issue purchase orders for supplies in amounts not exceeding \$500 in the Weather Bureau, \$500 in the Forest Service, and \$100 in each other bureau, for a single order; (c) to incur other miscellaneous expenses, except in connection with advertising, the purchase of medicines for personal use, the purchase of cameras and lenses, the purchase of motor-driven vehicles or boats, and the employment of stenographic or typewriting service in the field other than as provided in paragraph 78, section n, as may be necessary properly to carry on the work of the bureau; and (d) to empower his subordinates to direct routine travel and incur necessary expenses within the

limits of the authority conferred on him by his letter of authorization from the Secretary. The total liabilities to be incurred under a letter of authorization will be limited to the quarterly allotments annually approved by the Secretary in accordance with law.

28. **All requisitions** for the purchase of supplies, or for job work, in excess of \$100 must be **approved by the Secretary**, except in case of the Weather Bureau and the Forest Service, which may issue requisitions for amounts not exceeding \$500; but **no automobiles**, motor boats, **or other motor-driven vehicles**, no **cameras or lenses**, and no **medicines** for personal use (see paragraph 78, section *m*), shall be **purchased without specific authority** of the Secretary.

The object of this amendment is to require that on and after April 1, 1915, the approval of the Secretary shall be secured for the purchase of all cameras and lenses.

D. F. HOUSTON,
Secretary.

DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY,
WASHINGTON, D. C.

APRIL 5, 1915.

MEMORANDUM NO. 130.

AMENDMENTS TO THE FISCAL REGULATIONS.

Authorization for the temporary employment of stenographers and typewriters in the field; acceptance of bids and notice thereof at certain experiment stations; nonprorating of laundry charges; long-distance telephone calls; transportation of household effects; listing in expense accounts of places visited and hour of arrival at and departure therefrom; and revised table of telegraph rates (Appendix D).

The paragraphs and sections of paragraphs, identified by the numbers and letters, respectively, set out below, and Appendix D, of the Fiscal Regulations of this Department, adopted December 15, 1914, are hereby amended, effective May 1, 1915, so as to read as follows:

3. The Secretary will issue specific individual letters of authorization in all cases involving (a) general travel, other than routine, within the continental United States; (b) travel to or from points outside of the continental United States; (c) travel and other expenses, except for the purchase of supplies, to be paid from the contingent fund; (d) such travel for the purpose of attending meetings or delivering lectures as is not otherwise provided for in paragraph 92, administrative regulations; (e) travel by persons not connected with the department incidental to consultations with the Secretary or his designated representatives; and (f) the employment of stenographic and typewriting service in the field other than as provided for in paragraph 78, section (n).

30. No price shall be accepted unless it is reasonable. All bids and proposals shall be subject to these regulations. The contract of purchase will be complete and binding upon acceptance by the department of a bid or proposal. The Chief of the Weather Bureau and the Forester, or a district forester when previously authorized in writing by the Forester, may accept bids or proposals when the amount involved is five hundred dollars or less, and shall, respectively, give notice of all acceptances by themselves. An

official in charge of an experiment station in Alaska, Hawaii, Porto Rico, or the Island of Guam, when previously authorized in writing by the Secretary, may accept bids or proposals up to amounts fixed in such authorization, and shall give notice of his acceptance thereof. In all other cases acceptances and notices thereof will be by the Secretary. Except in cases in which, pursuant to paragraph 144 of the administrative regulations, there may be a waiver, as evidence of contracts of purchase, the Secretary will sign, and may require the bidder or maker of a proposal to sign, a written contract when the amount involved is one thousand dollars or more. When less than fifty dollars is involved, and answers to inquiries, made in compliance with the fiscal regulations, result in quotations of reasonable prices, the lowest price quoted may be used informally by the chief of the bureau concerned as the basis of purchases in the open market. Unless otherwise stated in the specifications or advertisement for bids or proposals or in the contract of purchase, the department shall be bound only for the particular supplies specified therein, and shall not be bound for supplies which may be purchased at any other time during that fiscal year.

64. In special cases letters of authorization may include office or laboratory rent, rental of tools, implements and machinery, rental of telephone, post-office box rent, the purchase of furniture, street car fares when traveling on official business at official station, and such unusual expenses as may be necessary to the proper conduct of the work.

78 (h). Customary charges for subsistence expenses, not to exceed in the aggregate \$5 for any one day, may be allowed, and will include all expenses incurred for meals, lodging, bath, personal use of room at hotel during the daytime, waiter fees not exceeding 30 cents in any one day, fees for checking and portorage of baggage upon arrival at and departure from hotels not to exceed 10 cents for portorage of, and 10 cents for checking, each piece, telegrams reserving hotel accommodations, laundry not exceeding \$1.40 a week, fractional parts of a week to be at the rate of 20 cents a day, and all other subsistence expenses. Charges for laundry must include all expenses incurred for that item during the period for which the voucher is rendered and must not include laundry items brought forward from previous periods. Charges incurred for laundry at official headquarters at the termination of a trip will not be allowed. Receipts for laundry must be submitted or a written statement filed with the account showing the impracticability of obtaining such receipts. A charge for lodging at a hotel and a charge for sleeper

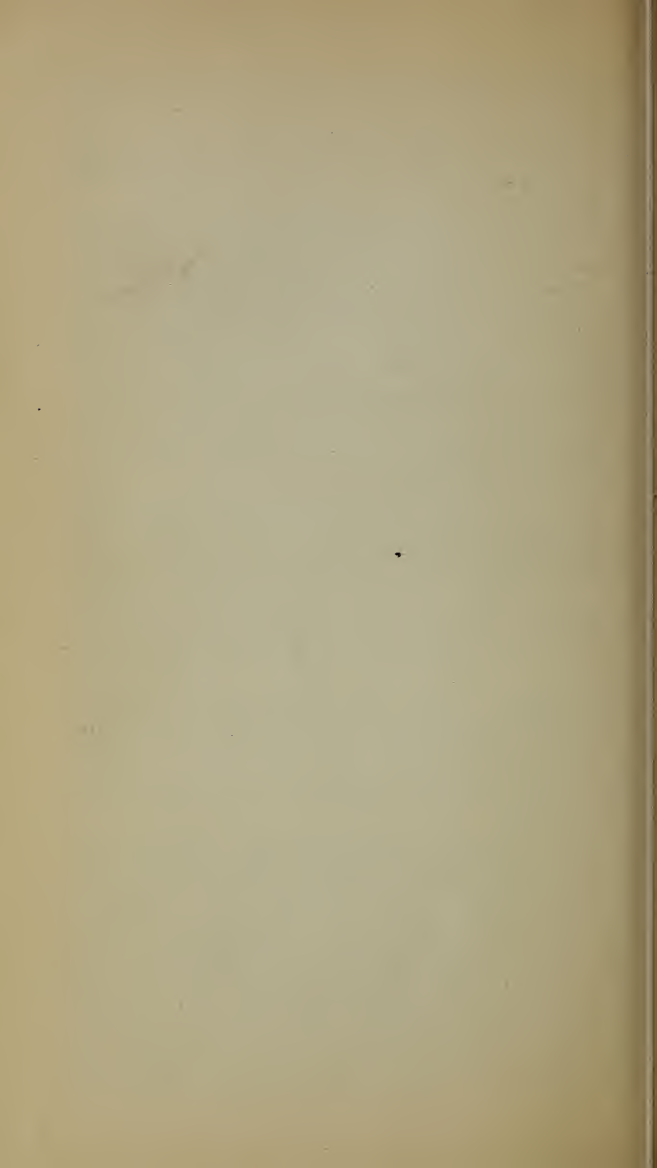
berth for the same night will be allowed only when accompanied by a definite statement of necessity.

78 (i) Expenses incurred for telegraph, cable, wireless, and telephone messages will be allowed when relating to the business for which the travel is being performed. Charges for long-distance telephone calls should show the points between which the messages are transmitted.

78 (p) An employee transferred from one official station to another for permanent duty when allowed traveling expenses may, within the discretion and under written instructions of the chief of the bureau in which he serves, be allowed packing, crating, freight, and drayage charges for the transfer of his household effects and other personal property used in official work, not exceeding in all 5,000 pounds, in addition to the weight of live stock: *Provided*, That saddle and other animals, not exceeding three head, will be transported at Government expense only when used in official work: *And provided further*, That all such shipments are made in accordance with the provisions of section (r) of this paragraph.

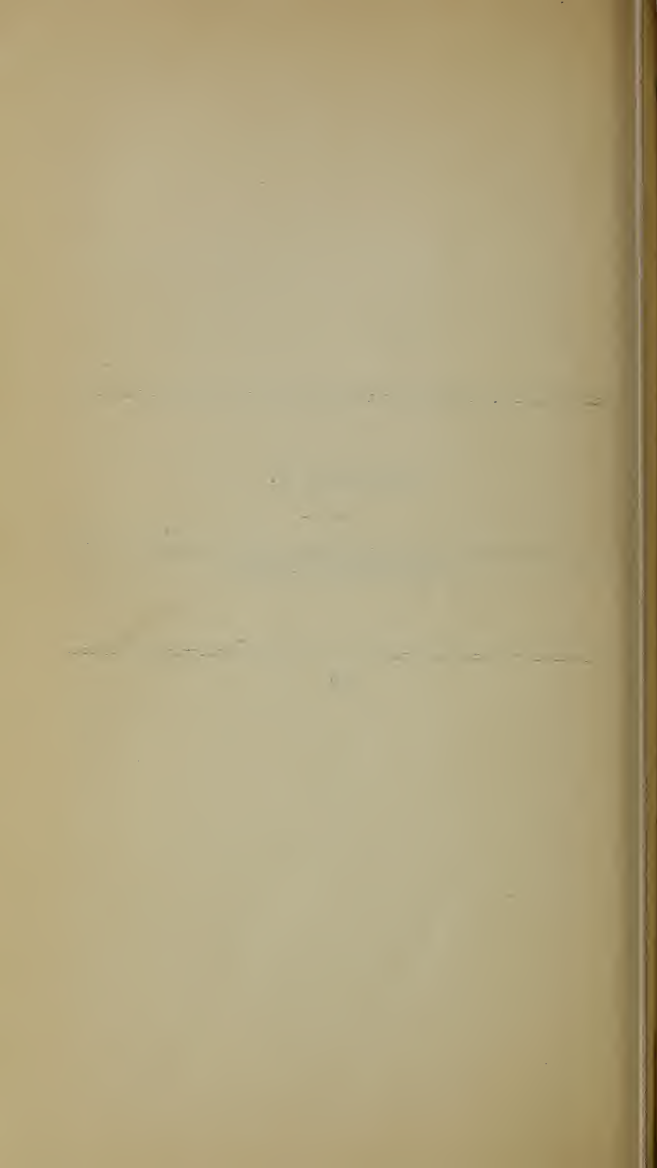
78 (r) Under the provisions of sections (p) and (q) of this paragraph shipments, if by common carrier, must be made on departmental bills of lading, and each account must refer to the authority for the shipment and be accompanied by the certificate of the officer best qualified to make it that the property so shipped consists of the household goods of the employee transferred and is exclusively his property, that all other personal property so transferred is to be used in official work, and that the transportation was furnished on the occasion of his permanent transfer to a new official station. If the weight of the shipment exceeds 5,000 pounds the employee must ship the excess weight on a commercial bill of lading and pay the charges on same from his private funds; he must not, under any circumstances, ship more than 5,000 pounds on the departmental bill of lading.

89 (d) Travel accounts must provide a detailed statement of travel performed, showing starting point, date and hour of departure from and arrival at official headquarters or temporary station, if any, and, when travel is continuous from one month to another, the location of the traveler at the close of the preceding month. Transportation or subsistence furnished without charge to the department should be indicated, and all leave taken should be noted. All items of expense charged must show the locality and State in which incurred; charges for separate meals must show the cities or towns in which the same were obtained. An account covering a specific trip may be rendered at its conclusion.



APPENDIX D.

TABLE OF RATES FOR TELEGRAMS PRESCRIBED BY THE
POSTMASTER GENERAL.



RATES FOR TELEGRAMS.

Table showing tolls for 20 words and multiples of 20, together with tolls for additional words.

Number of words.	Day messages.					Night mes- sages.	
	When rate is 20 cents.	When rate is 25 cents.	When rate is 30 cents.	When rate is 35 cents.	When rate is 40 cents.	When rate is 20, 25 or 30 cents.	When rate is 35 or 40 cents.
20 words.....	\$0.20	\$0.25	\$0.30	\$0.35	\$0.40	\$0.15	\$0.25
40 words.....	.40	.50	.60	.70	.80	.35	.45
60 words.....	.60	.75	.90	1.05	1.20	.55	.65
80 words.....	.80	1.00	1.20	1.40	1.60	.75	.85
100 words.....	1.00	1.25	1.50	1.75	2.00	.95	1.05
200 words.....	2.00	2.50	3.00	3.50	4.00	1.95	2.05
300 words.....	3.00	3.75	4.50	5.25	6.00	2.95	3.05
400 words.....	4.00	5.00	6.00	7.00	8.00	3.95	4.05
500 words.....	5.00	6.25	7.50	8.75	10.00	4.95	5.05
Additional words:							
1.....	.01	.01	.02	.02	.02	.01	.01
2.....	.02	.03	.03	.04	.04	.02	.02
3.....	.03	.04	.05	.05	.06	.03	.03
4.....	.04	.05	.06	.07	.08	.04	.04
5.....	.05	.06	.08	.09	.10	.05	.05
6.....	.06	.08	.09	.11	.12	.06	.06
7.....	.07	.09	.11	.12	.14	.07	.07
8.....	.08	.10	.12	.14	.16	.08	.08
9.....	.09	.11	.14	.16	.18	.09	.09
10.....	.10	.13	.15	.18	.20	.10	.10
11.....	.11	.14	.17	.19	.22	.11	.11
12.....	.12	.15	.18	.21	.24	.12	.12
13.....	.13	.16	.20	.23	.26	.13	.13
14.....	.14	.18	.21	.25	.28	.14	.14
15.....	.15	.19	.23	.26	.30	.15	.15
16.....	.16	.20	.24	.28	.32	.16	.16
17.....	.17	.21	.26	.30	.34	.17	.17
18.....	.18	.23	.27	.32	.36	.18	.18
19.....	.19	.24	.29	.33	.38	.19	.19

Table of day rates for United States Government telegraph messages of 20 words or less, counting address, by words, and signature.

	Alabama.	Arizona.	Arkansas.	California.	Colorado.	Connecticut.	Delaware.	District of Columbia.	Florida.	Georgia.	Idaho.	Illinois.
Alabama.....	20	30	20	40	25	25	20	20	20	20	35	20
Arizona.....	30	20	25	20	25	40	40	35	30	30	25	30
Arkansas.....	20	25	20	35	20	25	25	25	20	20	30	20
California.....	40	20	35	20	25	40	40	40	40	40	25	35
Colorado.....	25	25	20	25	20	30	30	30	30	25	20	20
Connecticut.....	25	40	25	40	30	20	20	20	25	20	40	25
Delaware.....	20	40	25	40	30	20	20	20	20	20	40	20
District of Columbia.....	20	35	25	40	30	20	20	20	20	20	40	20
Florida.....	20	30	20	40	30	25	20	20	20	20	35	20
Georgia.....	20	30	20	40	25	20	20	20	20	20	35	20
Idaho.....	35	25	30	25	20	40	40	40	35	35	20	30
Illinois.....	20	30	20	35	20	25	20	20	20	20	30	20
Indiana.....	20	30	20	35	25	20	20	20	20	20	30	20
Iowa.....	20	30	20	30	20	25	25	25	25	20	25	20
Kansas.....	20	25	20	30	20	25	25	25	25	20	25	20
Kentucky.....	20	30	20	35	25	20	20	20	20	20	35	20
Louisiana.....	20	25	20	35	25	30	25	25	20	20	35	20
Maine.....	25	40	30	40	35	20	20	20	25	25	40	25
Maryland.....	20	40	25	40	30	20	20	20	20	20	40	20
Massachusetts.....	25	40	25	40	35	20	20	20	25	25	40	25
Michigan.....	20	35	20	35	25	20	20	20	25	20	35	20
Minnesota.....	25	30	20	30	20	25	25	25	25	25	30	20
Mississippi.....	20	25	20	35	25	25	25	25	20	20	35	20
Missouri.....	20	30	20	30	20	25	25	25	20	20	30	20
Montana.....	35	25	30	25	20	35	35	35	35	35	20	30
Nebraska.....	20	25	20	30	20	25	25	25	25	25	25	20
Nevada.....	35	20	35	20	25	40	40	40	40	40	20	35
New Hampshire.....	25	40	25	40	35	20	20	20	25	25	40	25
New Jersey.....	20	40	25	40	30	20	20	20	25	20	40	20
New Mexico.....	25	20	20	25	20	35	35	30	30	30	25	25
New York.....	25	40	25	40	30	20	20	20	25	25	40	20
North Carolina.....	20	35	20	40	30	20	20	20	20	20	40	20
North Dakota.....	30	30	25	30	20	30	30	30	30	30	25	20
Ohio.....	20	35	20	35	25	20	20	20	20	20	35	20
Oklahoma.....	20	25	20	30	20	30	30	25	25	20	30	20
Oregon.....	40	25	35	20	25	40	40	40	40	40	20	35
Pennsylvania.....	20	35	25	40	30	20	20	20	20	20	40	20
Rhode Island.....	25	40	25	40	35	20	20	20	25	25	40	25
South Carolina.....	20	35	20	40	30	20	20	20	20	20	40	20
South Dakota.....	25	30	25	30	20	30	30	30	30	25	25	20
Tennessee.....	20	30	20	35	25	25	20	20	20	20	35	20
Texas.....	20	25	20	30	20	30	30	30	20	20	30	20
Utah.....	30	20	25	20	20	35	35	35	35	35	20	25
Vermont.....	25	40	25	40	30	20	20	20	25	25	40	25
Virginia.....	20	35	25	40	30	20	20	20	20	20	40	20
Washington.....	40	30	35	20	25	40	40	40	40	40	20	35
West Virginia.....	20	35	20	40	25	20	20	20	20	20	35	20
Wisconsin.....	20	30	20	35	20	25	20	20	25	20	30	20
Wyoming.....	25	20	25	25	20	30	30	30	30	30	20	20

Table of day rates for United States Government telegraph messages of 20 words or less, counting address, by words, and signature—Continued.

	Indiana.	Iowa.	Kansas.	Kentucky.	Louisiana.	Maine.	Maryland.	Massachusetts.	Michigan.	Minnesota.	Mississippi.	Missouri.
Alabama.....	20	20	20	20	20	25	20	25	20	25	20	20
Arizona.....	30	30	25	30	25	40	40	40	35	30	25	30
Arkansas.....	20	20	20	20	20	30	25	25	20	20	20	20
California.....	35	30	30	35	35	40	40	40	35	30	35	30
Colorado.....	25	20	20	25	25	35	30	35	25	20	25	20
Connecticut.....	20	25	25	20	30	20	20	20	20	25	25	25
Delaware.....	20	25	25	20	25	20	20	20	20	25	25	25
District of Columbia.....	20	25	25	20	25	20	20	20	20	25	25	25
Florida.....	20	25	25	20	20	25	20	25	25	25	20	20
Georgia.....	20	20	20	20	20	25	20	25	20	25	20	20
Idaho.....	30	25	25	35	35	40	40	40	35	30	35	30
Illinois.....	20	20	20	20	20	25	20	25	20	20	20	20
Indiana.....	20	20	20	20	20	25	20	20	20	20	20	20
Iowa.....	20	20	20	20	25	30	25	25	20	20	20	20
Kansas.....	20	20	20	20	20	30	25	30	20	20	20	20
Kentucky.....	20	20	20	20	20	25	20	25	20	20	20	20
Louisiana.....	20	25	20	20	20	30	25	30	25	25	20	20
Maine.....	25	30	30	25	30	20	20	20	20	25	30	25
Maryland.....	20	25	25	20	25	20	20	20	20	25	25	25
Massachusetts.....	20	25	30	25	30	20	20	20	20	25	25	25
Michigan.....	20	20	20	20	25	20	20	20	20	20	20	20
Minnesota.....	20	20	20	20	25	25	25	25	20	20	25	20
Mississippi.....	20	20	20	20	20	30	25	25	20	25	20	20
Missouri.....	20	20	20	20	20	25	25	25	20	20	20	20
Montana.....	30	25	25	30	35	35	35	35	30	25	30	25
Nebraska.....	20	20	20	20	20	30	25	30	20	20	20	20
Nevada.....	35	30	30	35	35	40	40	40	35	30	35	30
New Hampshire.....	20	25	25	25	30	20	20	20	20	25	25	25
New Jersey.....	20	25	25	20	25	20	20	20	20	25	25	25
New Mexico.....	25	25	20	25	25	35	35	35	30	25	25	25
New York.....	20	25	25	20	30	20	20	20	20	25	25	25
North Carolina.....	20	25	25	20	20	20	20	20	20	25	20	25
North Dakota.....	25	20	20	25	30	30	30	30	25	20	25	20
Ohio.....	20	20	20	20	20	20	20	20	20	20	20	20
Oklahoma.....	20	20	20	20	20	30	25	30	25	20	20	20
Oregon.....	35	30	30	40	40	40	40	40	35	30	40	35
Pennsylvania.....	20	25	25	20	25	20	20	20	20	25	25	20
Rhode Island.....	20	25	30	25	30	20	20	20	20	25	25	25
South Carolina.....	20	25	25	20	20	25	20	20	20	25	20	20
South Dakota.....	20	20	20	25	25	30	30	30	20	20	25	20
Tennessee.....	20	20	20	20	20	25	20	25	20	20	20	20
Texas.....	25	20	20	25	20	35	30	30	25	25	20	20
Utah.....	30	25	25	30	30	40	35	35	30	25	30	25
Vermont.....	20	25	25	20	30	20	20	20	20	25	30	25
Virginia.....	20	25	25	20	25	20	20	20	20	25	20	25
Washington.....	40	30	30	40	40	40	40	40	40	30	40	35
West Virginia.....	20	20	20	20	25	20	20	20	20	20	20	20
Wisconsin.....	20	20	20	20	20	25	20	25	20	20	20	20
Wyoming.....	25	20	20	25	25	35	30	30	25	20	25	20

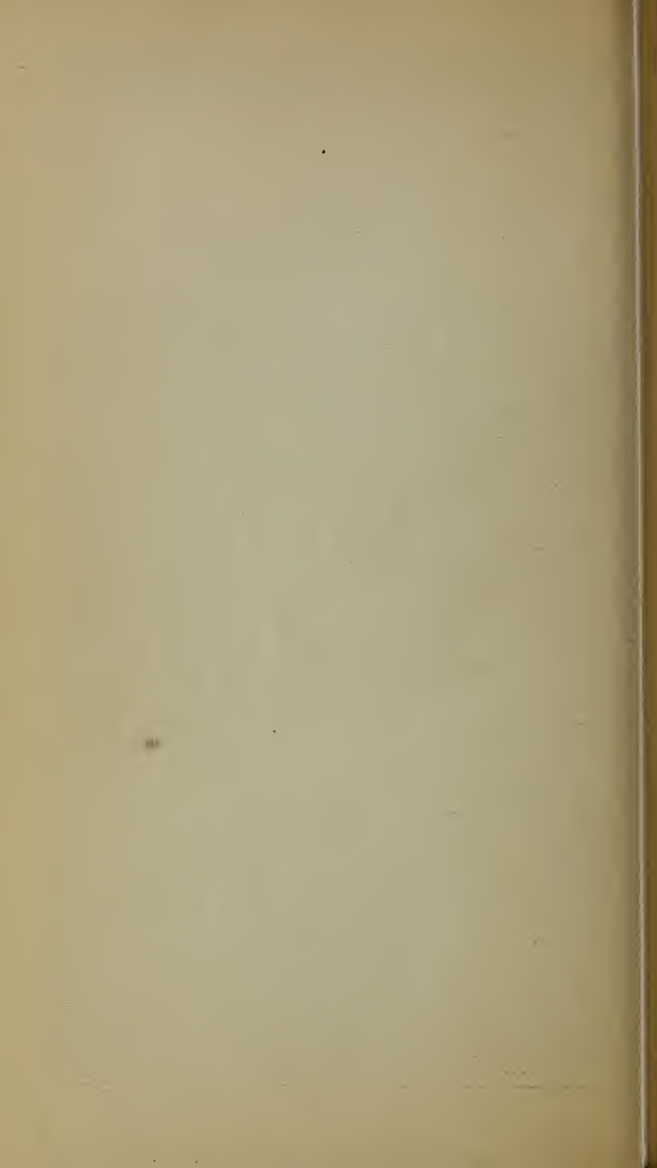
Table of day rates for United States Government telegraph messages of 20 words or less, counting address, by words, and signature—Continued.

	Montana.	Nebraska.	Nevada.	New Hampshire.	New Jersey.	New Mexico.	New York.	North Carolina.	North Dakota.	Ohio.	Oklahoma.	Oregon.
Alabama.....	35	20	35	25	20	25	25	20	30	20	20	40
Arizona.....	25	25	20	40	40	20	40	35	30	35	25	25
Arkansas.....	30	20	35	25	25	20	25	20	25	20	20	35
California.....	25	30	20	40	40	25	40	40	30	35	30	20
Colorado.....	20	20	25	35	30	20	30	30	20	25	20	25
Connecticut.....	35	25	40	20	20	35	20	20	30	20	30	40
Delaware.....	35	25	40	20	20	35	20	20	30	20	30	40
District of Columbia.....	35	25	40	20	20	30	20	20	30	20	25	40
Florida.....	35	25	40	25	25	30	25	20	30	20	25	40
Georgia.....	35	25	40	25	20	30	25	20	30	20	20	40
Idaho.....	20	25	20	40	40	25	40	40	25	35	30	20
Illinois.....	30	20	35	25	20	25	20	20	20	20	20	35
Indiana.....	30	20	35	20	20	25	20	20	25	20	20	35
Iowa.....	25	20	30	25	25	25	25	25	20	20	20	30
Kansas.....	25	20	30	25	25	20	25	25	20	20	20	30
Kentucky.....	30	20	35	25	20	25	20	20	25	20	20	40
Louisiana.....	35	20	35	30	25	25	30	20	30	20	20	40
Maine.....	35	30	40	20	20	35	20	20	30	20	30	40
Maryland.....	35	25	40	20	20	35	20	20	30	20	25	40
Massachusetts.....	35	30	40	20	20	35	20	20	30	20	30	40
Michigan.....	30	20	35	20	20	30	20	20	25	20	25	35
Minnesota.....	25	20	30	25	25	25	25	25	20	20	20	30
Mississippi.....	30	20	35	25	25	25	25	20	25	20	20	40
Missouri.....	25	20	30	25	25	25	25	25	20	20	20	35
Montana.....	20	25	25	35	35	25	35	35	20	30	25	20
Nebraska.....	25	20	30	30	25	20	25	25	20	20	20	30
Nevada.....	25	30	20	40	40	25	40	40	30	35	30	20
New Hampshire.....	35	30	40	20	20	35	20	20	30	20	30	40
New Jersey.....	35	25	40	20	20	35	20	20	30	20	30	40
New Mexico.....	25	20	25	35	35	20	35	35	25	30	20	30
New York.....	35	25	40	20	20	35	20	20	30	20	30	40
North Carolina.....	35	25	40	20	20	35	20	20	30	20	25	40
North Dakota.....	20	20	30	30	30	25	30	30	20	25	25	25
Ohio.....	30	20	35	20	20	30	20	20	25	20	20	40
Oklahoma.....	25	20	30	30	30	20	30	25	25	20	20	35
Oregon.....	20	30	20	40	40	30	40	40	25	40	35	20
Pennsylvania.....	35	25	40	20	20	30	20	20	30	20	25	40
Rhode Island.....	35	30	40	20	20	35	20	20	30	20	30	40
South Carolina.....	35	25	40	20	20	30	20	20	30	20	25	40
South Dakota.....	20	20	30	30	30	20	30	30	20	25	20	30
Tennessee.....	30	20	35	25	20	25	25	20	25	20	20	40
Texas.....	30	20	35	30	30	20	30	25	25	25	20	35
Utah.....	20	20	20	40	35	20	35	35	25	30	25	20
Vermont.....	35	25	40	20	20	35	20	20	30	20	30	40
Virginia.....	35	25	40	20	20	30	20	20	30	20	25	40
Washington.....	20	30	20	40	40	30	40	40	25	35	35	20
West Virginia.....	30	20	35	20	20	30	20	20	25	20	25	40
Wisconsin.....	25	20	30	25	20	25	20	25	20	20	20	35
Wyoming.....	20	20	25	30	30	20	30	30	20	25	20	25

Table of day rates for United States Government telegraph messages of 20 words or less, counting address, by words, and signature—Continued.

	Pennsylvania.	Rhode Island.	South Carolina.	South Dakota.	Tennessee.	Texas.	Utah.	Vermont.	Virginia.	Washington.	West Virginia.	Wisconsin.	Wyoming.
Alabama.....	20	25	20	25	20	20	30	25	20	40	20	20	25
Arizona.....	35	40	35	30	30	25	20	40	35	30	35	30	25
Arkansas.....	25	25	20	25	20	20	25	25	25	35	20	20	25
California.....	40	40	40	30	35	30	20	40	40	20	40	35	25
Colorado.....	30	35	30	20	25	20	20	30	30	25	25	20	20
Connecticut.....	20	20	20	30	25	30	35	20	20	40	20	25	30
Delaware.....	20	20	20	30	20	30	35	20	20	40	20	20	30
District of Columbia.....	20	20	20	30	20	30	35	20	20	40	20	20	30
Florida.....	20	25	20	30	20	20	35	25	20	40	20	25	30
Georgia.....	20	25	20	25	20	20	35	25	20	40	20	20	30
Idaho.....	40	40	40	25	35	30	20	40	40	20	35	30	20
Illinois.....	20	25	20	20	20	20	25	25	20	35	20	20	20
Indiana.....	20	20	20	20	20	25	30	20	20	40	20	20	25
Iowa.....	25	25	25	20	20	20	25	25	25	30	20	20	20
Kansas.....	25	30	25	20	20	20	25	25	25	30	20	20	20
Kentucky.....	20	25	20	25	20	25	30	20	20	40	20	20	25
Louisiana.....	25	30	20	25	20	20	30	30	25	40	25	20	25
Maine.....	20	20	25	30	25	35	40	20	20	40	20	25	35
Maryland.....	20	20	20	30	20	30	35	20	20	40	20	20	30
Massachusetts.....	20	20	20	30	25	30	35	20	20	40	20	25	30
Michigan.....	20	20	20	20	20	25	30	20	20	40	20	20	25
Minnesota.....	25	25	25	20	20	25	25	25	25	30	20	20	20
Mississippi.....	25	25	20	25	20	20	30	30	20	40	20	20	25
Missouri.....	20	25	20	20	20	20	25	25	25	35	20	20	20
Montana.....	35	35	35	20	30	30	20	35	35	20	30	25	20
Nebraska.....	25	30	25	20	20	20	20	25	25	30	20	20	20
Nevada.....	40	40	40	30	35	35	20	40	40	20	35	30	25
New Hampshire.....	20	20	20	30	25	30	40	20	20	40	20	25	30
New Jersey.....	20	20	20	30	20	30	35	20	20	40	20	20	30
New Mexico.....	30	35	30	20	25	20	20	35	30	30	30	25	20
New York.....	20	20	20	30	25	30	35	20	20	40	20	20	30
North Carolina.....	20	20	20	30	20	25	35	20	20	40	20	25	30
North Dakota.....	30	30	30	20	25	25	25	30	30	25	25	20	20
Ohio.....	20	20	20	25	20	25	30	20	20	35	20	20	25
Oklahoma.....	25	30	25	20	20	20	25	30	25	35	25	20	20
Oregon.....	40	40	40	30	40	35	20	40	40	20	40	35	25
Pennsylvania.....	20	20	20	25	20	30	35	20	20	40	20	20	30
Rhode Island.....	20	20	20	30	25	30	40	20	20	40	20	25	30
South Carolina.....	20	20	20	30	20	25	35	25	20	40	20	20	30
South Dakota.....	25	30	30	20	25	25	25	30	30	30	25	20	20
Tennessee.....	20	25	20	25	20	20	30	25	20	40	20	20	25
Texas.....	30	30	25	25	20	20	25	30	30	35	25	25	25
Utah.....	35	40	35	25	30	25	20	35	35	25	30	25	20
Vermont.....	20	20	25	30	25	30	35	20	20	40	20	25	30
Virginia.....	20	20	20	30	20	30	35	20	20	40	20	20	30
Washington.....	40	40	40	30	40	35	25	40	40	20	40	35	25
West Virginia.....	20	20	20	25	20	25	30	20	20	40	20	20	25
Wisconsin.....	20	25	20	20	20	25	25	25	20	35	20	20	20
Wyoming.....	30	30	30	20	25	25	20	30	30	25	25	20	20

D. F. HOUSTON,
Secretary.



(Amendment No. 3 to Fiscal Regulations.)

DEPARTMENT OF AGRICULTURE,

OFFICE OF THE SECRETARY.

WASHINGTON, D. C.

APRIL 6, 1916.

MEMORANDUM NO. 162.

AMENDMENTS TO THE FISCAL REGULATIONS.

Relating to the telegraph addresses of the bureaus and offices of the department; prohibiting the payment of tips or fees to porters in sleeping cars and hotels, and waiters in dining cars, hotels, restaurants, or cafés in States where payment of such tips or fees is forbidden by law; checking of baggage at depots, hotels, or docks; requiring sleeping-car berth and parlor-car seat checks on cash payments; reimbursement for joint travel expenses; laundry as subsistence expenses; revision of Appendix E (table of notarial and justice of the peace fees); and addition of Appendix G, relative to States in which the payment of tips, fees, or gratuities is prohibited by law.

The paragraphs and sections of paragraphs of the Fiscal Regulations of this Department adopted February 1, 1915, and amendments to paragraphs and sections of paragraphs thereof adopted by memorandum No. 130, dated April 5, 1915, as identified by the numbers and letters, respectively, set out below, are hereby amended, and an additional regulation, designated 78 (v), is hereby promulgated, all effective April 15, 1916, so as to read as follows:

PARAGRAPH 44. In communicating with the department in Washington the following addresses will be used by employees in the field:

For—	Use—
Office of the Secretary.....	Agriculture, Washington.
Weather Bureau	Observer, Washington.
Bureau of Animal Industry....	Animal Industry, Washington.
Bureau of Plant Industry.....	Plant Bureau, Washington.
Forest Service.....	Forestry, Washington.
Bureau of Chemistry.....	Chemistry, Washington.
Bureau of Soils.....	Soils, Washington.
Bureau of Entomology.....	Entomology, Washington.
Bureau of Biological Survey....	Biological Survey, Agriculture, Washington.
Division of Accounts and Disbursements.	Disbursements, Agriculture, Washington.
Division of Publications.....	Publications, Agriculture, Washington.
Bureau of Crop Estimates.....	Estimates, Agriculture, Washington.
Library.....	Library, Agriculture, Washington.
States Relations Service.....	States Relations, Washington.
Office of Public Roads and Rural Engineering.	Roads, Agriculture, Washington.
Insecticide and Fungicide Board.	Insecticide Board, Washington.
Office of Markets and Rural Organization.	Markets, Agriculture, Washington.
Federal Horticultural Board....	Horticultural Board, Washington.

When necessary to insure prompt delivery within a bureau, the surname of the employee for whom the message is intended may be used in addition to the bureau address.

PARAGRAPH 75.—Employees authorized to receive per diem allowances will not be reimbursed, in addition, for meals, lodging, fees to hotel employees, waiter fees, fees to dining-room stewards on steamships, bath, laundry, telegrams reserving hotel accommodations, or other subsistence expenses; but, in addition to the per diem allowance, may be reimbursed for expenses actually and necessarily incurred for railroad and steamboat fares, including fees to cabin and deck stewards, sleeping berth, stateroom on steamboats, seats in parlor or chair cars, street car, trans-

fer coach, and omnibus fares, transfer of baggage, livery hire, stage fare, and other means of conveyance between points not accessible by railroad, fees for checking baggage at depots and docks, fees to Pullman, depot, and dock porters, and other expenses of transportation: *Provided*, That reimbursement for the payment of any fee herein mentioned will not be allowed in any State in which payment of such fee is prohibited by law. (See Appendix G.)

PARAGRAPH 78 (b). Except as provided in paragraph 78 (r), one double berth for each person, customary state-room accommodations on steamboats and other vessels, and seat in parlor or chair car will be allowed. When sleeping or parlor car accommodations are procured, officers or employees must state the points between which the service was rendered, whether seat, upper berth, or lower berth was occupied, and when other than Pullmans are used, the initials of the railroad over which travel was performed. In reimbursement accounts all charges for sleeping and parlor car accommodations if paid for in cash must be supported by the berth or seat checks. Where a receipt or check is not tendered on a cash payment for sleeping car or parlor car accommodations, request therefor should be made.

PARAGRAPH 78 (c). Porter fees on sleeping cars, except where such cars are used for seating accommodations only, will be allowed not to exceed 25 cents for each car, or for each 24 hours, or fraction thereof. Porter fees not to exceed 10 cents will be allowed in each instance when seat accommodations are obtained in parlor or chair cars or sleeping cars: *Provided*, That reimbursement for the payment of any fee herein mentioned will not be allowed in States in which the payment of such fee is prohibited by law. (See Appendix G.)

PARAGRAPH 78 (f). The checking of baggage at depots, hotels, or docks upon arrival and departure, not to exceed 10 cents for each piece; portorage not to exceed 25 cents at docks when customary, and not to exceed 10 cents for each piece in any other case may be allowed. Reimbursement for the payment of any fee herein mentioned will not be allowed in States in which the payment of such fees is prohibited by law. (See Appendix G.)

PARAGRAPH 78 (h). Except as provided in paragraph 78 (v), customary charges for subsistence expenses, not to exceed in the aggregate \$5 for any one day, may be allowed, and will include all expenses incurred for meals, lodging, bath, personal use of room at hotel during the day-

time, waiter fees not exceeding 30 cents in any one day, fees for checking and portorage of baggage upon arrival at and departure from hotels not to exceed 10 cents for portorage of, and 10 cents for checking, each piece, telegrams reserving hotel accommodations, laundry not exceeding 20 cents a day, to be included in subsistence expenses for the date on which it is paid, and all other subsistence expenses. Charges for laundry must include all expenses incurred for that item during the period for which the voucher is rendered and must not include laundry items brought forward from previous periods. Charges incurred for laundry at official headquarters at the termination of a trip will not be allowed. Receipts for laundry must be submitted or a written statement filed with the account showing the impracticability of obtaining such receipts. A charge for lodging at a hotel and a charge for sleeper berth for the same night will be allowed only when accompanied by a definite statement of necessity: *Provided*, That reimbursement for the payment of any fee herein mentioned will not be allowed in States in which the payment of such fee is prohibited by law. (See Appendix G.)

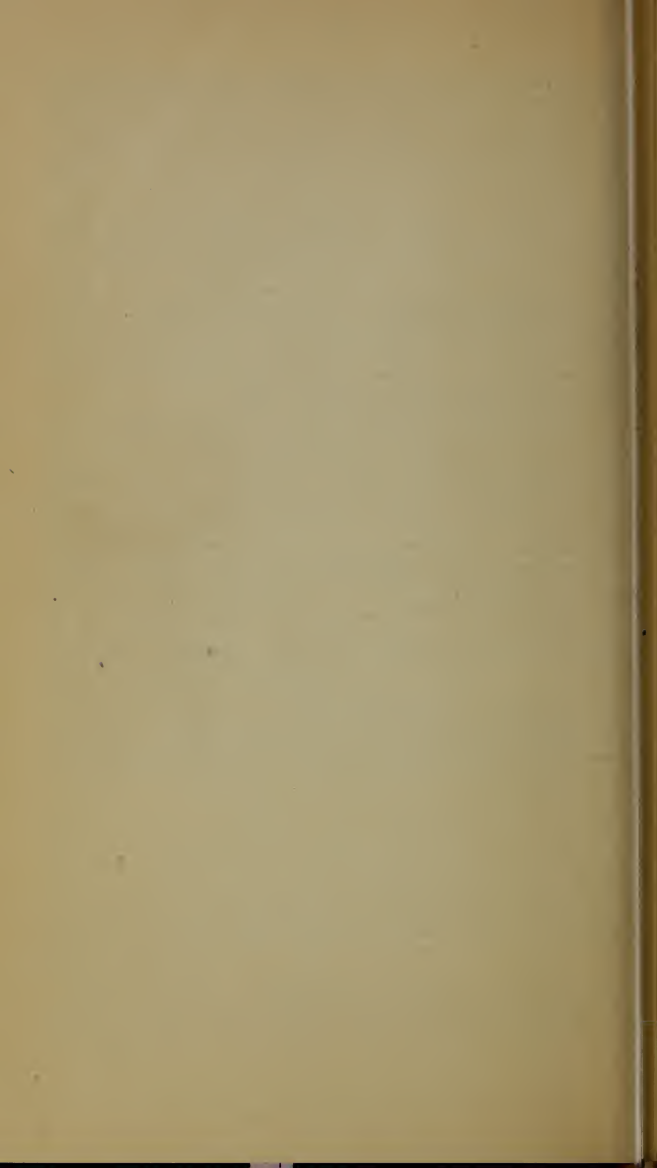
PARAGRAPH 78 (j). Except as provided in paragraph 78 (v), special conveyance, such as livery, or the hire of a boat, bicycle, motorcycle, or automobile, may be employed when no public or regular means of transportation are available, or when such public or regular means of transportation can not be used as advantageously in the interest of the Government.

PARAGRAPH 78 (v). Whenever, for any reason, actual expenses allowed under these regulations as incidental to travel, such as hotel accommodations, meals, sleeping berth, stateroom, special transportation, and the like, are incurred by an employee jointly with members of his family or other persons, the employee is entitled to reimbursement for one-half of the aggregate joint expense when accommodations are shared with one person, to one-third of such expense when accommodations are shared with two other persons, and to a similar proportion of such expense when accompanied by a larger number of persons. All joint expenses must be paid for in cash, and the account must clearly show the number of persons sharing in the joint expenses.

PARAGRAPH 81. Transportation requests will be provided by the bureau for the use of all persons authorized to travel upon the business of the department over the

lines of any transportation company, such requests to be presented by the traveler to the proper transportation companies in exchange for tickets. Separate requests will be used for parlor or chair or sleeping car accommodations. The use of transportation requests is strongly recommended for all travel upon department business where the fare involved is \$1 or more, except as provided in paragraph 78 (v). In case of refusal to accept a transportation request by the agent of any transportation company, the fact should be reported to the chief of bureau. Transportation requests drawn on one appropriation must not be used for travel chargeable to another appropriation. Transportation requests must not be used to cover extra fares on limited trains or deviations from direct routes in connection with leaves of absence or other personal business. Such extra fares must be paid in cash.

PARAGRAPH 95. Affidavits and acknowledgments in connection with the preparation of cases for prosecution under the laws of the United States should be executed, when practicable, (1) before a clerk of a United States court; (2) before a United States commissioner; (3) before a notary public; or (4) before a justice of the peace having authority to administer oaths and affirmations, preference being given to the officials in the order named. When executed before an officer not having a seal, a certificate from the clerk of the court or other officer having charge of the records of the appointment or election of the officer before whom the oath is executed should be attached. When it is necessary to appear before a notary or justice of the peace, owing to the impracticability of reaching the first or second named officials, fees, as shown by the table of notarial and justice of the peace fees (see Appendix E), will be allowed if not in excess of the legal rate authorized by the State laws at the time the services are rendered.



APPENDIX E.

Notarial and justice of the peace fees.

State or Territory.	Notary.	Justice of the peace.
Alabama.....	\$0.50	\$0.25
Alaska:		
First division.....	.50	.30
Second, third, and fourth divisions.....	.75	.40
Arizona.....	.75	.75
Arkansas.....	.50	.10
For taking and certifying each acknowledgment.....		.50
California.....	.50	.25
For every certificate and seal.....	1.00	
Colorado.....	.25	
Counties of first class.....		.05
Counties of second class.....		.10
Counties of third class.....		.15
Counties of fourth class.....		.15
Counties of fifth class.....		.15
For each certificate.....		.25
Connecticut:		
For administering an oath.....	.10	.10
For taking an acknowledgment.....	.25	
For taking an affidavit.....		.10
Delaware.....		.25
For administering and certifying under hand and seal an oath.....	.50	
Certificate under hand and notarial seal, when notary certifies to each, a fee is allowed.....	.35	
District of Columbia:		
For each certificate and seal.....	.50	
For administering an oath.....	.15	
Fees for justice of the peace are fixed by the supreme court of the district.		
Florida:		
Administering an oath.....	.10	.06
Certificate and seal.....	.50	
Georgia:		
For administering oath in any case.....	.30	.30
In cities of not less than 54,000 and not more than 80,000.....		.50
Hawaii.....	.25	
Idaho:		
For administering and certifying an oath.....	.25	.15
For every certificate under seal.....	.50	
Illinois:		
Certificate under seal.....	.25	
Administering an oath.....	.25	
Administering an oath to an affidavit when drawn by the justice.....		.35
Administering an oath to an affidavit when not drawn by the justice.....		.10

Notarial and justice of the peace fees—Continued.

State or Territory.	Notary.	Justice of the peace.
Indiana:		
For each certificate and seal.....	\$0. 50	.....
Administering an oath.....	. 10	\$0. 05
For writing an affidavit.....		. 25
Iowa:		
For administering an oath.....	. 05	. 05
For certifying to same under official seal.....	. 25	. 25
Kansas.....	. 25	. 20
Kentucky.....	. 20	. 20
Louisiana.....	. 50	. 25
Maine.....	. 25	. 25
Maryland.....	. 62½	. 10
Massachusetts.....	. 25	. 25
Michigan.....	. 25	. 25
Minnesota.....	. 25	.....
For administering an oath.....		. 15
Certifying to the same.....		. 15
Mississippi.....	. 50	. 25
Missouri.....	. 50	.....
Administering an oath.....		. 05
Certificate.....		. 15
Montana.....	. 50	. 50
Nebraska:		
Administering an oath.....	. 05	.....
For each certificate and seal.....	. 25	.....
Taking an affidavit.....		. 25
Certificate.....		. 25
Nevada:		
Administering an oath.....	. 25	.....
Certificate and seal.....	. 50	.....
In counties polling 800 votes or less, for administering an oath or affirmation.....		. 25
Certificate to the same.....		. 25
In counties over 800, administering an oath and certifying to the same.....		. 15
New Hampshire.....	. 25	. 25
New Jersey:		
Administering an oath.....	. 12	. 12
For certificate and seal.....	. 20	. 20
New Mexico:		
For administering or certifying to any oath.....	. 25	.....
For any certificate under seal.....	. 50	.....
Affidavit, oath, and certificate.....		. 25
New York.....	. 12	. 12
North Carolina:		
Affidavit, including jurat and certificate.....	. 25	. 25
North Dakota:		
Oath.....	. 10	.....
For each certificate and seal.....	. 25	.....
Taking affidavits.....		. 25
Administering an oath.....		. 10
Certificate.....		. 25
Ohio.....	. 40	. 40

Notarial and justice of the peace fees—Continued.

State or Territory.	Notary.	Justice of the peace.
Oklahoma.....	\$0.25	.....
For administering an oath.....		\$0.05
Acknowledgment.....		.50
Oregon.....	1.00	.25
Pennsylvania:		
Notarial affidavit of account under seal.....	.25	.....
Drawing and certifying affidavit.....	1.00	.....
Oath or affirmation.....	.12½	.....
In Allegheny County, administering oath or affidavit and certifying the same with seal...	1.00	.....
Justice of the peace.....		.25
In Philadelphia.....		.50
The fees of notary in Philadelphia are increased 50 per cent.		
In the counties of Center, Lycoming, Montour, Blair, Wyoming, Snyder, Westmoreland, and York the fees are increased 25 per cent.		
Philippines:		
For administering notarial affidavit with seal..	.25	.....
Each oath.....	.20	.20
Porto Rico.....	.50	.50
Rhode Island.....	.25	.50
South Carolina:		
Oath.....	.25	.....
For notarial certificate with seal.....	.50	.....
Taking affidavit.....		.25
South Dakota:		
Administering an oath.....	.10	.25
Taking affidavit and seal.....	.25	.....
Tennessee:		
For every certificate not included in some other service.....	.50	.20
For every affidavit not included in some other service.....		.15
Texas.....	.25	.....
Administering each oath without certificate..		.10
Administering oath with certificate.....		.25
Utah.....	.50	.....
For each certificate.....		.25
For administering an oath.....		.25
Vermont.....	.25	.12
Virginia.....	.25	.25
For taking and certifying affidavits of witnesses where taken in an hour.....	.75	.75
Washington.....	.50	.25
West Virginia.....	.25	.20
Wisconsin:		
For administering an oath.....	.25	.25
For certificate and seal.....	.25	.25
Wyoming:		
Oath.....	.50	.50
Certificate and seal.....	.50	.....

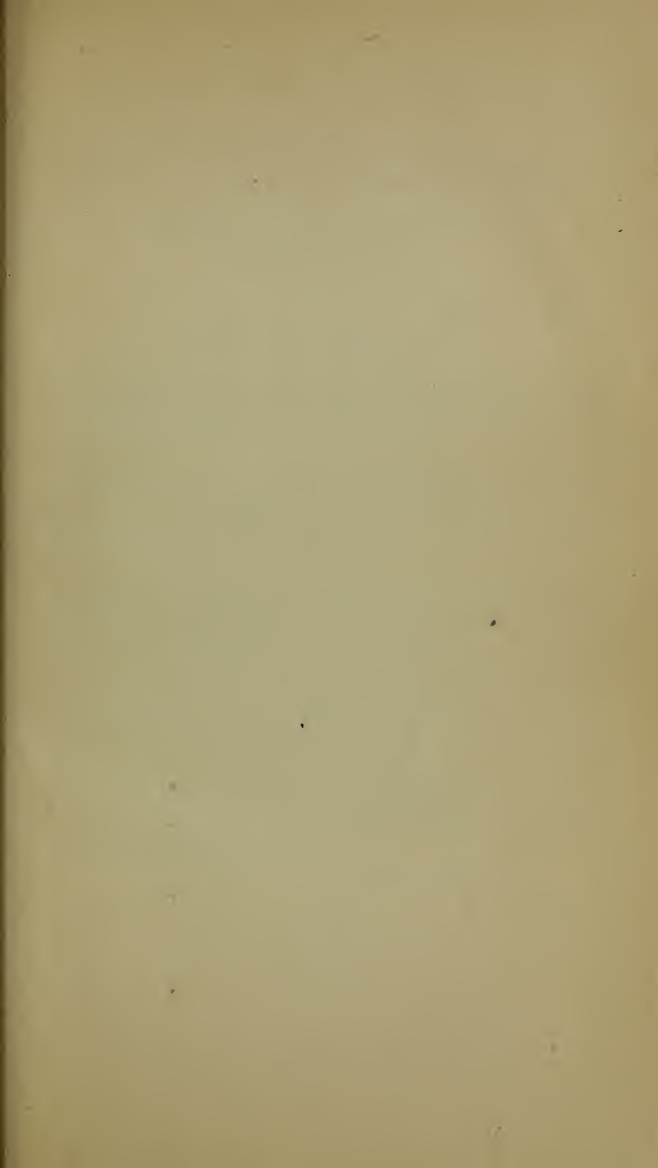
APPENDIX G.

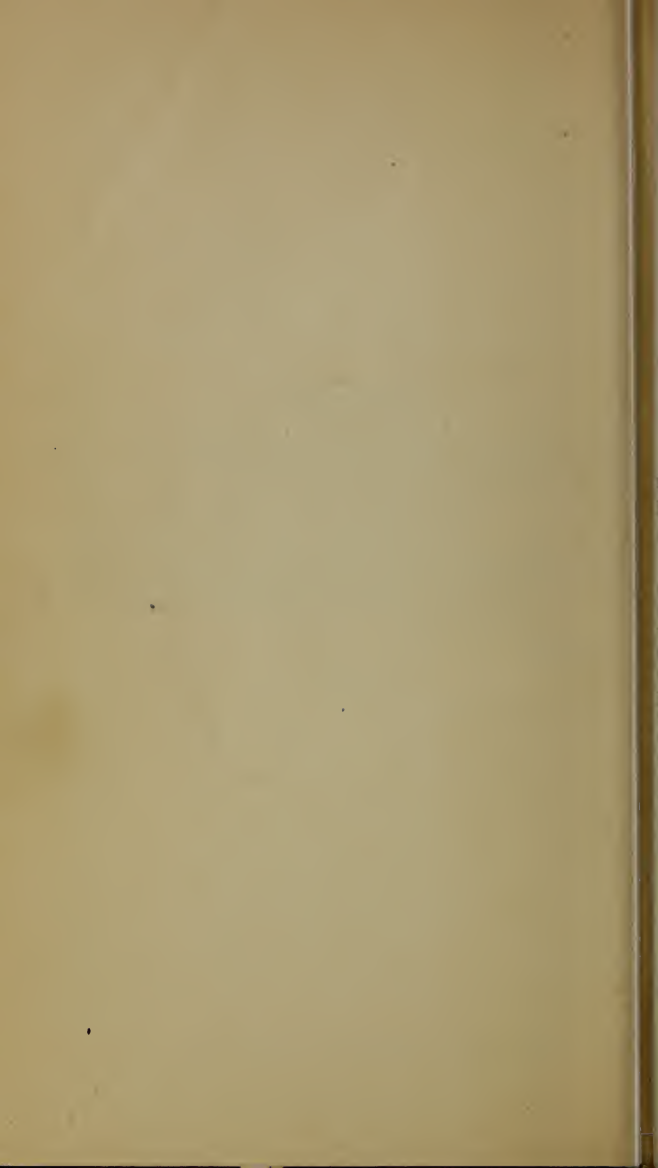
Payment of tips, fees, or gratuities to any steward, waiter, porter, or other employee at any hotel, restaurant, café, eating house, or to any porter or other employee of any sleeping-car company, corporation, or carrier is prohibited by law in the States of Arkansas and Iowa.

Payment of tips, fees, or gratuities to any person in the employ of any hotel, restaurant, café, dining car, railroad company, or sleeping-car company is prohibited by law in the States of Mississippi and South Carolina.

D. F. HOUSTON,
Secretary.

(10)





(Amendment No. 4 to Fiscal Regulations.)

DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY,
WASHINGTON, D. C.

MAY 22, 1916.

MEMORANDUM NO. 170.

Amendment to the Fiscal Regulations authorizing the transportation at Government expense of a motor vehicle used in official work when an employee is transferred from one official station to another for permanent duty.

Paragraph 78 (*p*) of the Fiscal Regulations of this department, adopted December 15, 1914, as amended April 5, 1915, is hereby amended, effective June 1, 1916, so as to read as follows:

PARAGRAPH 78 (*p*). An employee transferred from one official station to another for permanent duty when allowed traveling expenses may, within the discretion and under written instructions of the chief of the bureau in which he serves, be allowed packing, crating, freight, and drayage charges for the transfer of his household effects and other personal property used in official work, not exceeding in all 5,000 pounds, in addition to the weight of a motor vehicle or live stock: *Provided*, That saddle or other animals not exceeding three head, or an automobile, or motorcycle, will be transported at Government expense only when used in official work: *And provided further*, That all such shipments are made in accordance with the provisions of section (*r*) of this paragraph.

D. F. HOUSTON,
Secretary.

JUNE 1, 1916.

MEMORANDUM NO. 171.

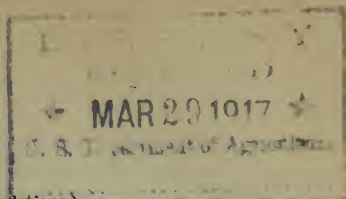
AMENDMENT TO THE FISCAL REGULATIONS CONCERNING
LOST CHECKS.

Paragraph 97 of the Fiscal Regulations is hereby amended to read:

97. Immediately upon the loss of a check the owner should notify the disbursing clerk or other fiscal agent of the department in writing, giving, if possible, the date, the number, and the amount of the check, in order that payment may be stopped immediately by that officer. He should then make every effort possible to trace the check through postal and other channels, which action, with the result thereof, should be made the subject of a supplementary report to the disbursing clerk or fiscal agent. In case the check is not found when the second report is made, the party of interest will receive from the department a blank bond of indemnity for execution and return with an accompanying affidavit setting forth the circumstances attending the loss of the check. After the expiration of 30 days from the date of the original check a duplicate will be issued. In case a check reported lost is subsequently found, no attempt should be made to cash the same until the disbursing clerk, or other fiscal agent to whom notice of loss has been given, has been notified and until the party of interest has been advised that necessary action has been taken to remove the stoppage of payment.

D. F. HOUSTON, *Secretary.*

587



(Amendment No. 5 to Fiscal Regulations.)

DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY,
WASHINGTON, D. C.

FEBRUARY 14, 1917.

MEMORANDUM NO. 186.

AMENDMENTS TO FISCAL REGULATIONS.

Paragraphs 28 and 30 of the Fiscal Regulations of this department, adopted February 1, 1915, and amendment to paragraph 28, adopted by Memorandum 128, dated March 31, 1915, are hereby amended so as to read as follows:

28. All **requisitions** for the purchase of supplies, or for job work, **in excess of \$100** must be **approved by the Secretary**, except in case of the Weather Bureau, the Forest Service, and the Office of Public Roads and Rural Engineering, which may issue requisitions for amounts not exceeding \$500, and except in case of the Forest Service and the Office of Public Roads and Rural Engineering, which may also issue requisitions for amounts less than \$2,500, if such requisitions are for supplies, materials, or equipment required exclusively for the construction and maintenance of roads or trails under the provisions of the 10 per cent forest road and trail provisions, section 8 of the Federal aid road act, general improvement funds, and, with the prior approval of the Secretary, specific cooperative funds deposited for road

improvement work; but **no automobiles**, motor boats, or other motor-driven vehicles, no cameras or lenses, and **no medicines** for personal use (see paragraph 78, section *m*), shall be **purchased without specific authority** of the Secretary.

30. No price shall be accepted unless it is reasonable. All **bids and proposals** shall be subject to these regulations. The contract of purchase will be complete and binding upon acceptance by the department of a bid or proposal. The Chief of the Weather Bureau, the Forester, or a district Forester when previously authorized in writing by the Forester, and the Director of the Office of Public Roads and Rural Engineering, or a district engineer of that office when previously authorized in writing by the director, may accept bids or proposals when the amount involved is \$500 or less, or, in the case of supplies, materials, and equipment required exclusively for the construction or maintenance of roads or trails, the Forester or director, and a district forester or a district engineer, when authorized as aforesaid, may accept bids or proposals when the amount involved is less than \$2,500, shall give notice of all acceptances by themselves, and may, when deemed necessary, require a formal contract and bond, utilizing the services of the most available law officer of the department in the preparation of the same. An official in charge of an experiment station in Alaska, Hawaii, Porto Rico, or the island of Guam, when previously authorized in writing by the Secretary, may accept bids or proposals up to amounts fixed in such authorization, and shall give notice of his acceptance thereof. In all other cases **acceptances and notices** thereof will be by the Secretary. Except in such cases and cases in which, pursuant to paragraph 144 of the Ad-

ministrative Regulations, there may be a waiver, as evidence of contracts of purchase, the Secretary will sign, and may require the bidder or maker of a proposal to sign, a written contract, supported by appropriate bond, when the amount involved is \$1,000 or more. When less than \$50 is involved, and answers to inquiries, made in compliance with the Fiscal Regulations, result in quotations of reasonable prices, the lowest price quoted may be used informally by the chief of the bureau concerned as the basis of purchases in the open market. Unless otherwise stated in the specifications, or advertisement for bids or proposals, or in the contract of purchase, the department shall be bound only for the particular supplies specified therein, and shall not be bound for supplies which may be purchased at any other time during that fiscal year.

D. F. HOUSTON,
Secretary.

DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY,
WASHINGTON, D. C.

FEBRUARY 27, 1917

MEMORANDUM NO. 190.

AMENDMENTS TO THE FISCAL REGULATIONS.

The paragraphs, sections of paragraphs, and Appendix C of the Fiscal Regulations of this department, adopted February 1, 1915, and amendments to paragraphs, sections of paragraphs, and Appendix G, adopted by Memorandum No. 162, dated April 6, 1916, as identified by the numbers and letters respectively set out below, are hereby amended so as to read as follows:

12. Unless otherwise specifically authorized by law, no money appropriated for the Department of Agriculture shall be available for payment to any person receiving more than one salary when the combined amount of said salaries exceeds the sum of \$2,000 per annum, but this shall not apply to retired officers or enlisted men of the Army, Navy, Marine Corps, or Coast Guard, or to the officers and enlisted men of the Organized Militia and Naval Militia in the several States, Territories, and the District of Columbia.

29. Except in cases in which the aggregate amount involved does not exceed \$50, or which are provided for by paragraph 35, no purchase of or contract for supplies or

services, other than personal services, shall be made until after advertisement a sufficient time previously for proposals respecting the same, when the public exigencies do not require the immediate delivery of the articles or the performance of the services. Such advertisements shall be by one of the following methods: (1) In newspapers, upon specific authority from the Secretary, when the amount involved is \$2,500 or more; or (2) by formal proposals sent to three or more dealers, when the aggregate amount involved exceeds \$50 and is less than \$2,500. Either of these methods may be supplemented by posting notices in public places inviting competitive bidding, when it seems probable that better competition will be obtained thereby.

33. Proposals requested by the department for definite quantities of supplies do not bind bidders to make further deliveries; when provision for further deliveries at the contract price seems necessary or desirable, the proposal must definitely provide therefor. All contracts based on proposals for a current fiscal year expire automatically at the close of the fiscal year.

39. The only payments of domestic postage that will be allowed on official matter of the department are for registration by the field force, in which case the registration receipt should accompany the claim for reimbursement; for special-delivery stamps when immediate delivery of official correspondence is necessary; for stamps on envelopes from which it is necessary to omit the designation of "official mail" in order to avoid defeating the purpose of the communication inclosed therein; and for parcel-post matter (except single books mailed from Washington) weighing in excess of 4 pounds.

45. All telegraph messages relating to the business of the department should be indorsed "U. S. Official Business, Government Rate." Messages sent from or to Washington, D. C., must not be paid for by the persons sending or receiving the same, except where payment is demanded as a condition to the transmission or delivery of the message. Telegrams not prepaid should have the additional words "Charge Department of Agriculture, Bureau of ——," written or stamped upon the face thereof, and the agent, operator, or messenger should be directed to have the same included in the company's monthly bill. Telegraph messages between points in the field should be prepaid at the Government rate by the employee, where payment is demanded as a condition to the transmission or delivery, and a copy of each prepaid message should support the claim for reimbursement. Identification cards for presentation to agents may be obtained upon application, through the chief of bureau, to the chief clerk of the department. These identification cards must not be used for telegrams reserving hotel accommodations by employees receiving per diem allowances while traveling. Expenses so incurred must be paid by the employee individually, and reimbursement therefor will not be made, and such claims must not be included in reimbursement accounts.

63 (b). Necessary postage on official matter, including special delivery and registration fees on public property and official communications.

78 (b). Except as provided in paragraph 78 (v), one double berth for each person, customary stateroom accommodations on steamboats and other vessels, and seat in parlor or chair car will be allowed. When sleeping or parlor car accommodations are procured, officers or employees must state the points between which the service

was rendered, whether seat, upper berth, or lower berth was occupied, and when other than Pullmans are used, the initials of the railroad over which travel was performed. In reimbursement accounts all charges for sleeping-car and parlor-car accommodations if paid for in cash must be supported by the berth or seat checks or conductor's checks. Where a receipt or check is not tendered on a cash payment for sleeping-car or parlor-car accommodations, request therefor should be made.

78 (c). Porter fees on coastwise, river, or lake steamers and sleeping cars, except where such cars are used for seating accommodations only, will be allowed not to exceed 25 cents for each car, or for each 24 hours or fraction thereof. Porters' fees not to exceed 10 cents will be allowed in each instance when seat accommodations are obtained in parlor or chair cars or sleeping cars: *Provided*, That reimbursement for the payment of any fee herein mentioned will not be allowed in States in which the payment of such fee is prohibited by law. (See Appendix G.)

78 (g). Customary fees to cabin and deck stewards on transocean steamships not to exceed \$10 in the aggregate, 50 cents a day between the continental United States and the Bermudas and the Bahama Islands, Central and South America, Cuba, Porto Rico, and other islands in the Caribbean Sea, 25 cents a day on coastwise, river, and lake steamers, and the hire of a steamer chair not to exceed \$1 for the trip will be allowed. When the cost of subsistence on steamships is included in the price of the ticket paid for by the Government, fees to dining-room stewards will not be allowed.

78 (j). Except as provided in paragraph 78 (v), special conveyance, such as livery, or the hire of a boat, bicycle,

motorcycle, or automobile, may be employed when no public or regular means of transportation are available, or when such public or regular means of transportation can not be used as advantageously in the interest of the Government. Employees using their own vehicles in official work in accordance with the Administrative Regulations of the department must, in the case of motor-propelled vehicles, support each account covering operating charges by a certificate setting forth the fact that the charge for gasoline and oil was arrived at by actual measurement at both the beginning and end of the official trip. The mileage of each trip should also be plainly stated.

90 (j). Meals. Subvouchers will be required for meals procured in the same city, town, or place for an extended period (a week or more), unless it be shown that they were paid for at the time obtained and not in a lump sum at the end of the period.

The following extracts and provisions of law are hereby added to Appendix C of the Fiscal Regulations:

APPENDIX C.

Act March 21, 1916, c. 52 (39 Stat., 37).

Procedure for issuance of duplicate checks.

SEC. 3646. That whenever any original check is lost, stolen, or destroyed disbursing officers and agents of the United States are authorized, within three years from the date of such check, to issue a duplicate check, under such regulations in regard to its issue and payment, and upon the execution of such bond, with sureties, to indemnify the United States, and proof of loss of original check, as the Secretary of the Treasury shall prescribe: * * *

Act March 21, 1916, c. 52 (39 Stat., 37).

This is an act to amend section thirty-six hundred and forty-six of the Revised Statutes of the United States as reenacted and amended by Act of February 23, 1909.

Act August 29, 1916, c. 417 (39 Stat., 556)

Double pay prohibition.

SEC. 6. That unless otherwise specially authorized by law, no money appropriated by this or any other act shall be available for payment to any person receiving more than one salary when the combined amount of said salaries exceeds the sum of \$2,000 per annum, but this shall not apply to retired officers, or enlisted men of the Army, Navy, Marine Corps, or Coast Guard, or to officers and enlisted men of the Organized Militia and Naval Militia in the several States, Territories, and the District of Columbia: *Provided*, That no such retired officer, officer, or enlisted man shall be denied or deprived of any of his pay, salary, or compensation as such, or of any other salary or compensation for services heretofore rendered, by reason of any decision or construction of said section six.

Act August 29, 1916, c. 417 (39 Stat., 582), amending sec. 6 of act May 10, 1916, c. 117 (39 Stat., 120).

This is a provision of an act making appropriations for the naval service for the fiscal year 1917, cited above.

Act June 3, 1916, c. 134 (39 Stat., 166).

Leaves of absence for certain Government employees who are members of the National Guard.

SEC. 80. All officers and employees of the United States and of the District of Columbia who shall be members of

the National Guard shall be entitled to leave of absence from their respective duties, without loss of pay, time, or efficiency rating, on all days during which they shall be engaged in field or coast-defense training ordered or authorized under the provisions of this act.

Act June 3, 1916, c. 134 (39 Stat., 203).

This is a section of an act making further and more effectual provisions for the national defense, cited above.

Act September 1, 1916, c. 433 (39 Stat., 676).

Rate of payment to be made to Washington Gas Light Company or the Georgetown Gas Light Company for gas used in public buildings of the United States or the District of Columbia.

SEC. 6. That hereafter no part of any money appropriated by this or any other act shall be used for the payment to the Washington Gas Light Company or the Georgetown Gas Light Company for any gas furnished by said companies for use in any of the public buildings of the United States or the District of Columbia at a rate in excess of 70 cents per one thousand cubic feet.

Act September 1, 1916, c. 433 (39 Stat., 716).

This is a provision of the act making appropriations to provide for the expense of the District of Columbia for the fiscal year 1917, cited above.

Act September 7, 1916, c. 458 (39 Stat., 742).

An act to provide compensation for employees of the United States suffering injuries in the performance of their duties.

That the United States shall pay compensation as hereinafter specified for the disability or death of an employee resulting from a personal injury sustained while in the performance of his duty, but no compensation shall be paid if the injury or death is caused by the willful misconduct of the employee or by the employee's intention to bring about the injury or death of himself or of another, or if intoxication of the injured employee is the proximate cause of the injury or death.

Act September 7, 1916, c. 458 (39 Stat., 742-743).

This is part of the enacting clause of the act of September 7, 1916, cited above.

Appendix G of the Fiscal Regulations is hereby amended so as to read as follows:

APPENDIX G.

Payment of tips, fees, or gratuities to any steward, waiter, porter, or other employee at any hotel, restaurant, café, eating house, or to any porter or other employee of any sleeping-car company, corporation, or carrier is prohibited by law in the States of Arkansas and Iowa.

Payments of tips, fees, or gratuities to any person in the employ of any hotel, restaurant, café, dining car, railroad company, or sleeping-car company is prohibited by law in the States of South Carolina, Mississippi, and Tennessee.

D. F. HOUSTON,
Secretary.

